Accountancy

The Journal of

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES

INDEX

1984

VOLUME 95

Accountancy

Index to Volume 95 – 1984

A = Article
B = Books and publications reviewed
C = Commentary
CO = Correction
L = Leader
LE = Letter
N = News
O = Official
PB = Professional briefing
R = Readers ask
RA = Reports and accounts

100 Years On: What makes CIPFA tick? N DEC 5
16 bit lightweight gives quality without quantity - ACT Apricot by Adele Ward A APR 86
1983 worst-ever for liquidations N FEB 7
1984 - growth year say forecasters N FEB 6
AAT: See Association of Accounting Technicians
Abel, G.: Old 'uns get back in the running for health A MAR 116
Academic Accountants: New name, new emphasis on DP auditing N MAY 9

ACCOUNTANCY AGE
Settles with Carsberg N MAR 5
Sued by Carsberg N JAN 7

ACCOUNTANCY FIRMS
Armitage and Norton/Begbies N DEC 6
Arthur Andersen takes the lead N APR 13
Audit switch as Edwardes takes charge N DEC 6
Concentration in the profession - danger signs? by R. Briston and M. Kedslie C NOV 11
Coopers win MoD contract N JUN 11
Corporate status suggested as future structure N AUG 4
Edward Moore/Rowland Nevill N DEC 6
Ernst & Whinney - negligence costs N JUL 6
Fair shares when the partnership slices the cake? by Tony Myers A OCT 150
Help to boost market efficiency N SEP 7
Interfirm comparison - improve your management practice N JUN 11
Making sense of consultancy reports by Alan Mitchell C JUL 12
New Peat's accountancy chair N MAR 12
Olympian task for Ernst and Whinney N MAY 12
Pension-plan tax benefits go begging by Roger Parkin and Stephen Letza A OCT 158
Price Waterhouse Deloitte - firms' audit role in major companies N OCT 9
Price Waterhouse Deloitte - merger talks N OCT 4
Price Waterhouse in West Midlands N JUN 11
Price Waterhouse/Deloitte's - partners act to head off merger critics N NOV 5
Rapid growth - for some N AUG 12
Ready to meet bank's challenge N DEC 10
Receiverships - large firms boost their market share N MAY 7
Smith Forshaw & Harper - JDS inquiry finds against firm N JUN 9
Touche Ross - negligence costs N JUL 6
Touche Ross in Peking N MAR 12
Trend is to fewer staff per partner N OCT 11
U S audit competition hots up N MAR 9
USM flotations PB DEC 48

ACCOUNTANCY
Fighting fraud the Fletcher way by Gail Counsell N DEC 9
Profession must unify to combat top jobs threat by Alan Warner A OCT 163
Revenue list of professional subscriptions published PB APR 30
Revenue to publish list of professional subscriptions PB JAN 21
Shake up in the market will follow merger N OCT 4
Subscriptions R SEP 62
Wanted - a Greek accountancy profession by Kate Atchley N APR 6

Accountant among the plotters - Hewlett-Packard HP7470A by Geoffrey Holmes A APR 72
Accountant and Stock Exchange Annual Award RA APR 42

ACCOUNTANT IN THE CITY
Make yourself a name at Lloyd's by John Rayer A NOV 74
Revolution opens new frontiers for the professional by Richard Stutely A NOV 66
USM so far come on in, the water's fine by R. Hussey and R. Bradley-Jones A NOV 78

Accountant wins highest civil service salary N JUL 4
Accountant's special reports - audit brief N OCT 18
Accountant's SSP report, and how to prepare it by Chris Swinson A AUG 86
Accountant: MPs N MAR 10
Accountants and actuaries still not in step by Simon Carne A MAR 101
Accountants meet Revenue on Finance Bill PB AUG 26
Accountants slow to exploit investment opportunities PB NOV 25
Accountants who forgot stock relief clawback by Denis Keenan PB DEC 62

ACCOUNTANTS
Back BIC N MAR 12
Data Protection - ignorance will be no excuse by Greville Janner A OCT 87
Duty to assist sequestrators by Leon Cane N FEB 46
International banking - debt crisis threat remains N AUG 9
Professionalism - reader's comment LE JUL 62
To give Government subsidised advice N MAY 6
Top - by fee income N AUG 12
Unpalatable advice our duty - Hailsham N NOV 9
Why not become a charity? by Gordon Channon A DEC 91

Accounting Abroad: Operating abroad - more to it than knowing SSAP 20 by Mike Timms A JUL 114
Accounting for Investments: ED 26 - draft PB OCT 18

ACCOUNTING FOR PENSION COSTS
Statement of Intent PB NOV 17
Statement of Intent (text) O NOV 178
Unanswered questions by Graham Ward C DEC 16

Accounting for the effects of changing prices - ED 35 (text) O AUG 123
Accounting Practices Committee: See APC

ACCOUNTING
Accountants and actuaries still not in step by Simon Carne A MAR 101
Accounting for pension costs - Statement of Intent (text) O NOV 178
Accounts - through uniformity to intelligibility by Jeffrey Chesters A OCT 142
Across the pond - an insight into US accounting by Chris Nobes A FEB 129
Breaking free of the CCA impasse by David Tweedie A OCT 115
Building Societies - more safeguards needed? by Paul Barnes C SEP 14
Burning down Parliament - a story of accounting change by Bob Parker A OCT 80
Can UK meet the challenge of social accounting? by David Owen A AUG 73
CCA endorsed - despite public opinion by Kate Atchley C MAY 19
Charities - See also Charity Accounts Award

ACCOUNTING continued

Charity begins in the accounts by John Hillyer C DEC 14
Computer brokers under fire N OCT 5
Decision-makers need to know more than figures tell by Keron Bhattacharya A AUG 75
Deferred tax, CT rates and the Budget by Howard Mellett A AUG 120
Depreciation methods and asset lives by Don Egginton S DEC 128
Depreciation on revalued fixed assets by Matthew Patient C JUN 15
ED 34 - Accounting by pension schemes to be first SORP PB APR 23
ELA - recommendations - post budget lease accounting by lessors PB OCT 20
EMH - long on theory, short on performance? by Terry Cooke A MAR 95
Fixed assets - costs, lives and depreciation by Don Egginton S NOV 138
Fletcher urges 'wider role' for accountants N APR 8
Future of UEC, Groupe d'Etudes, under review N MAY 7
How can we make the balance sheet useful? L APR 1
Incomplete records for single or multi terminal user by Malcolm Cole A MAR 124
Interest cost - how a standard for capitalisation would be applied by Tony Philip A JUN 128
Keeping records of limited company RA JAN 81
Life assurance - challenge for accountancy PB AUG 34
NTR puts order into Plessey's far-flung empire by Trevor Taylor A MAR 131
Operating abroad - more to it than knowing SSAP 20 by Mike Timms A JUL 114
Overseas profits - can we find a happy medium? by Istemihan Demirag A AUG 80
Professions come under closer scrutiny N APR 8
Revalued assets - try again, Deloitte's! - readers' comments C AUG 18
Revalued fixed assets - readers' comments LE OCT 61
Sale of century - is Concorde the mystery prize? by Michael Greener A DEC 103
See also Inflation Accounting
Share redemption - 1981 Act leaves the lines blurred by William Martindale A JAN 89
Sir Douglas reflects... 20 years on by Sir Douglas Morpeth C AUG 14
Systems - group accounts - Croda and Dowty tame a monster by Ian Whitehouse A AUG 106
Systems - Supplier holds key to smooth changeover by David Roots A MAR 119
Test of Basic Accounting Competence - Statement of Intent (text) O SEP 149
United States - SEC forces accounting switch N OCT 13
Vredeling ready to spring the trap on the unwary by Roger Hussey A FEB 75

ACCOUNTS
Companies House clampdown N MAY 6
Filing - failure prosecutions PB MAY 24
Form of accounts for company limited by guarantee R FEB 124
Package goes back to basics - in style by Malcolm Cole A JUL 92
Through uniformity to intelligibility by Jeffrey Chesters A OCT 142

Acquisition of Trading Stock: Court of Appeal distinguishes between two different situations PB FEB 22

Acquisitions Monthly: New magazine PB NOV 27

ACQUISITIONS
And mergers - standard on way PB DEC 20
Firms help to boost market efficiency N SEP 7
Property too often neglected in the assets reckoning by Rod Jones and Michael Finn A OCT 84
Step-by-step guide to growth by acquisition by William Johnson and David Hayllar A MAY 132
Substantial PB JUL 20
When the receiver sells, prepare for hard bargaining by John Talbot A OCT 122

Across the pond: Insight into US accounting by Chris Nobes A FEB 129

ACTUARIES
Accountants and actuaries still not in step by Simon Carne A MAR 101
ASC chairman calls for valuation standards N MAY 5
Pensions - what constitutes adequate funding? by Simon Carne C MAY 16
Warn on personal pensions PB DEC 25

Adcroft, P.: North West district society president N JUL 11

ADVERTISEMENTS
Consumer credit - Lombard ads cleared by David Kobrin N JUN 54
MFI's 'bargain buy' acceptable N MAR 51

Advertising Agencies: Accountants warn on 'turnover' N AUG 8
Advertising Guidelines: English, Irish and Scots aim for October start N JUL 5
Advertising your image is not so simple by Brian Boyland C JUN 16

ADVERTISING
Deceptive - legal powers PB NOV 19
Northern campaign lessons learnt by heart N FEB 8
OFT expects profession to act soon N JAN 4
Pirate radio stations - taxation PB AUG 26
Publicity, advertising and promotion - statement by Association Council A JAN 98
See also Publicity

Advice Centre: Polytechnic of North London Business School N MAR 12
AFBD: Established PB JAN 15
After New Cross - legislation needed? N MAR 11
After New Cross, why no action? by Paul Barnes A MAR 151
After the three 'Rs' time for the big 'C' by Mary Brandenberg A MAY 66
AICPA: New-style aptitude test N MAR 9
AIDS: Accounting alternative N FEB 40
Algeria: Taxation of non-residents PB JUL 28

ALL STOCKS INDEX
PB JAN 20
PB FEB 20
PB MAR 23
PB APR 28
PB MAY 25
PB JUN 23
PB JUL 23
PB AUG 25

Allen, D.: Hits out at 'backward-looking' auditors N JAN 4
Alliance BankSave offer current account interest N MAR 32
Allied Hambro: Financial Management minimum level reduced PB NOV 25

ALTERNATIVE INVESTMENTS
Are 'alternatives' still a good investment bet? by Richard Stutely A SEP 69
Art and antiques - buying the best you can afford by Peter Johnson A SEP 65
Starting a cellar - for pleasure or for profit? by Doug Endersby A SEP 74
Thoroughbred in your garage? by Mary Brandenberg A SEP 71

Annual Accounts: See Reports and Accounts
Annual Reports: See also Interim Reports
Antigua: Practice rights information sheet N MAR 12

APC
Auditing ED - reliance on other specialists PB NOV 18
Auditor and fraud - watchdog or bloodhound by Derek Foster C DEC 17
Directors' loans - audit brief PB DEC 22
Draft Auditing Guideline - Prospectuses and reports (text) O APR 137
Draft Auditing Guideline - Prospectuses and reports - APC seeks comments PB APR 24
Engagement letters - guideline imminent PB MAY 21
Materiality - under review PB JUN 19
Names new chairman N JUL 6
New appointment N AUG 7
Public sector initiative PB DEC 22
Special Reports of Accountants - audit brief PB OCT 18
Special Reports of Accountants - booklet PB SEP 17
Working party on fraud - auditors may play direct role in regulation N DEC 6

Appeal court upholds validity of referential bid by Stephanie Cooper PB NOV 46
Appeal procedures stray from rules of 'fair play' by Ernest Hoskin A FEB 78
APSFO: Trade union factor N DEC 5
Aptitude test: New style - AICPA N MAR 9
Arab Society of Certified Accountants N APR 13
Archbold, D.: Tyne and Wear district society president N JUL 11
Are pension mortgages best by Alan Kelly A DEC 84
Are 'alternatives' still a good investment bet? by Richard Stutely A SEP 69
Argenti, J.: Don't let planners meddle with your strategy A APR 152
Armitage, B.: Raising equity capital - is the BES right for you? A JUN 77
Arnold, J.: Co-opted to Institute Council N JUN 9

AROUND AND ABOUT
An absorbing story N OCT 7
AYMM no mores? N DEC 10
Bullock by the horns? by Gail Counsell N JUL 7
CIPFA - headquarters sold N NOV 10
Everyone's doing it N OCT 7
FASB - has problems N NOV 10
Is anybody going to read this? by Alan Mitchell N AUG 9
Marathon man N SEP 10
No more silly press releases, please N DEC 10
Not all dummies in pinnies N SEP 10
Now the real reasons emerge N NOV 10
Odd lot N DEC 10
You have to hand it to the Scots N DEC 10

Art and antiques: Buying the best you can afford by Peter Johnson A SEP 65
Arthur Andersen: Takes the lead N APR 13

ARTHUR YOUNG MCCLELLAND MOORES
JMB auditors 'confident' of their judgement N NOV 4
Sponsor research fellowship N SEP 9

As safe as banks? L AUG 1
ASC's public sector bridgehead by Peter Vass C JAN 12

ASC
Stalemate over CCA - ASC looks for next move PB APR 23
Accounting by Charities - discussion paper PB MAR 19
Accounting for pension costs - Statement of Intent PB NOV 17
Accounting for pension costs - Statement of Intent (text) O NOV 178
Accounting for the effects of changing prices - ED 35 (text) O AUG 123
Acquisitions and mergers - standard on way PB DEC 20
Approves goodwill standard PB MAY 20
CCA endorsed - despite public opinion by Kate Atchley C MAY 19
Chairman calls for valuation standards for actuaries N MAY 5
Comments to prompt extension of work load PB NOV 17
Computer brokers under fire N OCT 5
Concentrates on inflation accounting PB FEB 15
Deferred tax - Davison pulls ASC back into line over banks by Kate Atchley N MAY 4
Deferred taxation - SOI ends uncertainty PB JUN 18
Deferred taxation - treatment in interim reports RA AUG 42
Earnings per share - no revision but USM companies must apply PB DEC 22
ED 35 - SoI details simplifications (text) PB DEC 19
ED 35 on accounting for changing prices published PB AUG 19
ED 35 runs into first waves of criticism N AUG 4
Ian Hay Davison to stand down N FEB 7
Issue revised work programme (details) PB DEC 21
Leadership and consultation - the path for ASC by Ian Hay Davison A MAR 148
Membership list N SEP 5
Pension costs - Statement of Intent due soon PB MAR 18
Peter Godfrey to take over as chairman by Kate Atchley N JUN 4
Plans for an Institute 'ASC' dropped by Kate Atchley N SEP 4
Presidents' men take their seats N SEP 5
Sir Douglas reflects... 20 years on by Sir Douglas Morpeth C AUG 14
SOI on merger accounting PB JUN 19
SOI under fire - will we turn full circle? N JUN 6
Son-of-SSAP 16 - a standard for all companies PB MAR 18
Son-of-SSAP 16 - what chance of survival? by Kate Atchley C MAR 14
Thumbs down for 'split depreciation' PB NOV 16
Way ahead on CCA - statement at last PB MAY 20
Work programme - invitation to comment PB JUL 17

Ash, N.: Fast and flexible accounting from family of software A NOV 90

ASSOCIATION OF ACCOUNTING TECHNICIANS
AGM N JUN 11
Membership N JUN 11
More awareness of AAT N JUN 11
New officers N JUN 11

ASSOCIATION OF CERTIFIED ACCOUNTANTS
- Advertising - short shrift N JUN 6
- Association succeeds - will ICMA follow? N DEC 12
- Chartered name change likely to go ahead N SEP 5
- Cold comfort on SSAP 16 N FEB 7
- Funding information technology research project N MAR 5
- New officers N MAY 9
- Publicity, advertising and promotion - statement by Council A JAN 98

Association of Company Registration Agents: Code of conduct PB JAN 17

Association of Futures Brokers and Dealers: See AFBD

Association of Public Service Finance Officers: Trade union factor N DEC 5

Association of University Teachers of Accounting: Conference - new name, new emphasis on DP auditing N MAY 9

Association succeeds - will ICMA follow? N DEC 12

AT&T: Break-up - Latest tax position PB JAN 21

ATCHLEY, K.
- Appointed Editor of The Accountant N NOV 10
- Budget at a glance N APR 18
- CCA endorsed - despite public opinion C MAY 19
- Davison pulls ASC back into line over banks N MAY 4
- FASB takes a pounding N MAR 8
- Government proposals 'welcome but worrying' - pensions conference report N APR 10
- Peter Godfrey to take over as chairman of ASC N JUN 4
- Plans for an Institute 'ASC' dropped N SEP 4
- Son-of-SSAP 16 - what chance of survival? C MAR 14
- Wanted - a Greek accountancy profession N APR 6

Atlas, impartial 'matchmaker' by Adele Ward A MAR 122

Audit Appointments: Firms capture one-third of market N APR 7

Audit Brief: Materiality, a Review and Analysis of its Reporting and Auditing Functions PB JUN 19

AUDIT COMMISSION
- Defends PW N JUN 11
- Investigates creative accounting N APR 7
- Slams Government proposals N APR 7
- Small firms gain experience too N MAY 5
- State auditors fall out over qualification N SEP 9
- Under attack from treasurers N JUL 8
- VFM work justifies new scale fees N MAY 5

Audit micro waits for breakthrough on software front by Gary Simon A FEB 121

Audit of Investments: ED 19 - UEC draft PB OCT 19

Audit switch as Edwardes takes charge N DEC 6

AUDITING GUIDELINES
- Auditing in a Computer Environment PB JUL 18
- Auditing in a Computer Environment (text) O JUL 133
- Draft - Prospectuses and reports - APC seeks comments PB APR 24
- Draft - Prospectuses and the Reporting Accountant (text) O APR 137

AUDITING GUIDELINES continued
- Draft - Reliance on Other Specialists (text) O DEC 161
- Engagement Letters PB JUN 19
- Engagement Letters (text) O JUN 107
- Engagement letters - guideline imminent PB MAY 21
- Housing Associations PB NOV 17
- Housing Associations PB DEC 22
- Housing Associations (text) O DEC 143
- Reliance on Internal Audit PB NOV 17
- Reliance on Internal Audit PB DEC 22
- Reliance on Internal Audit (text) O DEC 154
- Reliance on other specialists PB DEC 22
- Trade union audits PB SEP 17
- Trade Unions and Employers' Associations CO DEC 22
- Trade Unions and Employers' Associations (text) O SEP 130

Auditing in a Computer Environment: Auditing Guideline (text) O JUL 133

Auditing Practices Committee: See APC

AUDITING
- APC names new chairman N JUL 6
- Appointments - number of N AUG 12
- Audit brief - directors' loans PB DEC 22
- Audit micro waits for breakthrough on software front by Gary Simon A FEB 121
- Audit qualifications - subject table RA NOV 32
- Auditing research - time to go back to university by David Gwilliam and Richard Macve A DEC 88
- Auditor and fraud - watchdog or bloodhound by Derek Foster C DEC 17
- Auditors go on fudging the points that matter by Emile Woolf A AUG 70
- Auditors may play direct role in regulation N DEC 6
- Big-ticket leases pose problems for the auditor by Dennis Reid and Neil Brown A AUG 134
- Building Societies - Ray prompts shake up N JAN 5
- Can you beat this audit record? LE DEC 155
- Computers - auditor's key role in strengthening network defences by Ken Lindup A OCT 76
- Computers - new tests of control for the auditor by Rod Perry and Peter Cooke A FEB 67
- Consultancies for accounting firms N JUN 11
- Control total approach to computer auditing by Stephen Hinde A AUG 100
- December auditing paper too easy? Think again! by Emile Woolf A MAR 108
- Defiant Allen hits out at 'backward-looking' auditors N JAN 4
- Disciplinary action may follow 'peer reviews' N NOV 5
- Draft 13th Directive and you (Humour) A APR 143
- ED - reliance on other specialists PB NOV 18
- Eighth Directive - UK's successful bargain by Martin Clayton C APR 16
- Employee involvement and the auditor R APR 104
- Forget the jargon, let's communicate by Roy Chandler A MAR 105
- Fraud, materiality and negligence - some audit posers by Emile Woolf S NOV 146
- Going concern - must insurance be adequate? R APR 103
- Housing associations - auditing guidance on way PB SEP 17
- How to choose the right overseas auditor by Mike Timms A SEP 138
- Ignore program procedures at your peril by Rod Perry and Peter Cooke A APR 122
- Independence - reader's comment LE OCT 64

AUDITING continued
- Insurance company audit reports - examples issued PB MAY 21
- International banking - debt crisis threat remains N AUG 9
- It's not what you say but the way that you say it by Charles Carslaw A FEB 70
- JMB auditors 'confident' of their judgement N NOV 4
- Lafferty rides again - all over Spain N APR 12
- Lloyd's new accounting rules - major step ahead PB NOV 18
- Lloyd's outline plan for audit reform PB AUG 20
- Local government audit - its a whole new ball game by Roy Chandler A JAN 68
- Next target may be state industries N JUL 8
- Programming the best use of software by Rod Perry and Peter Cooke A NOV 153
- Reports - Special Reports of Accountants - booklet PB SEP 17
- Research N MAR 12
- Research and Development - space-age teaser with a twist by Emile Woolf S JUN 103
- Sampling? Use your professional judgement by Raymond Johnson A JAN 70
- Some questions the examiners ought to answer by Emile Woolf A MAY 107
- Stock Exchange - shared auditors - change modified N OCT 9
- Stock not audited R MAY 138
- UK auditors, beware this EEC directive by Paul Ginman A MAY 144
- Unsung heroes in a maze of fees by Tim Shaw A MAR 115
- Value-for-money test spreading in private sector by Peter Boys A JUL 118
- Verifying the title of property - auditor's guide by Les Campbell S AUG 96
- VFM - audit powers may be widened claims Stevas N JAN 5
- VFM - conundrums in the corridors of power N FEB 7
- VFM audits for private sector? by John Glynn A MAY 140
- VFM work justifies new scale fees N MAY 5
- Who do you work for? L MAR 1

Auditman proves a big favourite with practices by Malcolm Cole A FEB 114

Auditman proves a big favourite with practices by Malcolm Cole - reader's comment LE MAY 62

Auditman proves a big favourite with practices by Malcolm Cole - reader's comment LE AUG 58

Auditman proves a big favourite with practices by Malcolm Cole - reader's comment LE DEC 71

Auditor and fraud - watchdog or bloodhound by Derek Foster C DEC 17

Auditor's key role in strengthening network defences by Ken Lindup A OCT 76

Auditors go on fudging the points that matter by Emile Woolf A AUG 70

Auditors: Recognition - 8th Directive N APR 6

AUSTRALIA
- Budget 1984/85 PB OCT 25
- Cocos Islands link PB JUN 28
- Exchange control partially abolished PB JAN 23
- Financial system PB JUN 28
- Foreign exchange licences PB AUG 32
- Immigration regulations PB SEP 28
- Institute - ethical guidelines N NOV 7
- Life assurance policies PB FEB 23
- Merchant bank foreign investment guidelines PB DEC 33
- New industrial business policy PB SEP 28
- Overseas benficiary loophole closed PB DEC 33
- Phone-in service a big success N SEP 9

AUSTRALIA continued

Resource rent tax PB APR 32
Resource rent tax PB JUN 28
Review of financial system PB APR 32
Set to liberalise advertising N APR 5
Tax break for business travellers PB MAR 26
Tax ruling under Article 5 - UK/Australia double tax treaty PB FEB 24
Termination payments PB OCT 25
Transfer of losses between group companies PB DEC 33

Babies and benefits PB MAR 20
Bad Debt Relief: Recent interpretation PB MAY 30

BAD DEBTS
Barbara has ways of getting your money back by Adele Ward A SEP 82
Changes in registry PB JAN 17
Signed certificate of solvency R AUG 64

Bad work - not persecution, but prevention by Michael Snyder CO MAR 15

BAHRAIN
Banks registration fees soar PB FEB 24
Practice rights information sheet N AUG 7

Balance of Payments: Graph PB JUN 30
Balance Sheets: How can we make the balance sheet useful? L APR 1
Bank Interest: Finance Bill PB MAY 24
Bank of England: Future structure of gilt market PB DEC 23

BANKING
Account detail disclosure S NOV 106
Accounts directive - EEC directive will allow secret reserves N MAR 12
Alliance BankSave offer current account interest N MAR 32
As safe as banks? L AUG 1
Debt crisis threat remains N AUG 9
Deferred tax - Davison pulls ASC back into line over banks by Kate Atchley N MAY 4
Inter-bank confirmation procedures PB MAR 19
JMB auditors 'confident' of their judgement N NOV 4
Profligate banks head innocents to the slaughter by Charles Gillams A AUG 144
Revolution opens new frontiers for the professional by Richard Stutely A NOV 66
See also International Banking
Why are the banks so 'hot under the collar'? N MAY 4

Bankruptcy: Court criticises prescribed notice N MAR 52

BANKS
Balances - cheques not presented - reader's comment LE SEP 54
Charges - another round of increases on the way? PB DEC 42
Composite tax - deposits threatened by new law, say banks N AUG 11
Distributable profits PB OCT 18
European Investment Bank - cheap loans N FEB 26
Interest - Finance Bill - CCAB comment on PB JUN 18
Midland/NatWest - fighting off the building societies? PB NOV 26
Mortgage terms N MAR 30
United States - harder to spot true profitability N MAR 9

Banyard, C.: ICMA president N AUG 9
Barbara has ways of getting your money back by Adele Ward A SEP 82

BARNES, P.
After New Cross, why no action? A MAR 151
Building Societies - more safeguards needed? C SEP 14

BARNES, P. continued
Building Societies Green Paper PB SEP 18

Barrow-boy road to success in business by Geoffrey Holmes A JUL 110

BARRY, D.
Second thoughts on the Lawson Budget C MAY 14
Unemployment - time to rewrite the rulebook A FEB 135

Bartlett, K.: How the new increases work out A NOV 170
Basic steps to better writing A MAY 74
BBC: Board of Governors - VFM enquiry N SEP 9

BELGIUM
Belgo/British seminar - corporate report update wanted by Mike Goodman N AUG 12
Co-ordination centres PB DEC 36

Belhaven Brewery: Share purchase by Virani Group PB JAN 15

BELOW THE LINE BY J.F.
Biotechnology and the auditor A DEC 90
Handling the rougher client A MAY 146
Here be dragons and witches A OCT 162
Here soon - a swap for accountability A JUN 62
Look out, le taxhomme cometh A AUG 60
Making a dirty word respectable A JUL 102
Putting the record straight A NOV 59
Scenario for a rising star A FEB 60
Scenario for a rising star - reader's comment LE JUL 60
Software spot for squigglers A MAR 142
Somebody switch on the lights A JAN 74
What Heather did next A SEP 78

BENSON, LORD
Obligations to society come first N JUN 12
To receive Founding Societies Centenary Award A MAY 77

Benveniste, I.: Wanted - a new improved formula for E & T A JAN 102
Better driving incentive schemes boost profits by Ian Morton A FEB 126
Better operating statements for the marketing director by Frank Pyne A FEB 87
Better Writing: Don't get fogged A MAY 70
Betting, Gaming and Lotteries (Amendment) (No. 2) Bill PB JUN 21

BHATTACHARYA, K.
Decision-makers need to know more than figures tell A AUG 75
Dogs and cash cows revisited A NOV 134
Overdrafts - avoid the cosmetics A JAN 123
Try 'portfolio planning' for corporate success A JUN 118

BICKLEY, R.
New student body quickly into the fray C SEP 12
NSLC chairman N JUL 10

Big-ticket leases pose problems for the auditor by Dennis Reid and Neil Brown A AUG 134
Biggest frieze N AUG 7
Bill Finance: Revolution opens new frontiers for the professional by Richard Stutely A NOV 66
Biotechnology and the auditor by J.F. A DEC 90

BIRD POTTER
Merging with Chalmers Impey N JAN 9
Merging with Chalmers Impey N FEB 33

Birmingham Students Society: Conference N NOV 7

Blacksmith shows his metal N MAY 13
Blauth, J.: Scope for savings on your fleet A JUL 127
Bonds: Tax rules clarified - US bonds look attractive PB OCT 32

BOOKS
101 Ways of Saving Tax by Touche Ross & Co B OCT 164
1983/84 Edition Guide to House Rebuilding Costs for Insurance valuation B JAN 133
8088 Assembler Language Programming - the IBM PC by David C. Willen and Jeffrey I. Krantz B APR 147
Accountancy for Banking Students by J.R. Edwards and H.J. Mellett B JUN 139
Accountants Digest - Guide to Employment Legislation by ICA (6 Digests bound in one volume) B APR 150
Accountants Digest 28 - In-Depth Investigations by Michael Reader B JUN 109
Accountants Digest No. 144 - Employment Legislation Update by Anne Knell B FEB 140
Accountants Digest No. 145 - Statutory Sick Pay - Accountant's Reports by C. Swinson B MAR 154
Accountants Digest No. 146 - Wills and Post-Death Planning by Ralph P. Ray B MAR 154
Accountants Digest No. 147 - Director's Transactions - Provisions of CA 1980 B APR 144
Accountants Digest No. 149 - Guide to Accounting Standards - B APR 150
Accountants Digest No. 150 - Guide to Accounting Standards - Foreign Currency Translation B APR 150
Accountants Digest No. 151 - Accountants' Reports on Working Capital Requirements B APR 150
Accountants Digest No. 152 - Verifying the Title of Property by M.L. Patient and I. Evans B APR 150
Accountants Digest No. 153 - Financial Modelling by Dennis Sherwood B MAY 149
Accountants Digest No. 162 - worker-co-operatives by Tony Marris PB DEC 36
Accountants Digest No. 163 - Practice Promotion and Presentation by Patrick Forsyth PB DEC 36
Accounting and Business Research B JAN 9
Accounting and Reporting Requirements of the Companies Acts by Arthur Andersen B MAY 149
Accounting by Charities - ASC discussion paper PB MAR 19
Accounting Control Systems - A behavioural and technical integration by Jan Bell B SEP 90
Accounting for Managers and Investors by Michael H. Granof B APR 146
Accounting in Local Government by Rowan H. Jones B JAN 133
Accounting in the Construction Industry by Peter Padget B JAN 133
Accounting Information Systems - Theory and Practice by Frederick H. Wu B APR 145
Accounting Information Systems by Robert A. Leitch and K. Roscoe Davis B JAN 132
Accounting Practices of Companies within the Alarms Industry by Colin Rickwood B APR 150
Accounting Principles by Lanny M. Solomon, Richard J. Vargo and Richard G. Schroeder B APR 145
Accounting Standards Setting by Michael Bromwich and Anthony G. Hopwood B APR 146

Accounting with Lotus 123 by Kaz Ochi and Patricia J. Hughes B OCT 170
Accounts Investigation by the Inland Revenue - a Practical Guide by F.S. Dodd B APR 148
Advertising Agency Profitability - A Comparative Study by Spicer and Pegler N AUG 8
Agriculture in the 1980's - Finance and tax planning by Peat Marwick Mitchell B MAY 149
Analytical Review - a Research Study by D.G. Smith B APR 147
Audit Guide by Stoy Hayward & Co B SEP 166
Auditing EDP Systems by Donald A. Watne and Peter B. B. Turney B JUN 139
Auditing, Second Edition by Michael J. Pratt B JUN 141
Auditing, Second Edition by Michael J. Pratt B OCT 166
Automated Financial Systems by E.R. Myers B OCT 166
Automating Zero Base Budgeting by Henry J. Genther and Joseph L. Herbert B MAY 147
Babies and benefits by DHSS PB MAR 20
Background to Business by Terry Price B APR 144
Bank Accounts - a World Guide to Confidentiality by Edouard Chambost B JAN 130
Basic for Business for the IBM Personal Computer by Alan J. Parker B JAN 131
Becoming An Accountant by Christopher Nobes B MAY 149
BES Way - Using the Business Expansion Scheme - Pocket Guide by Deardon Farrow B JAN 133
Boyle and Birds' Company Law by A.J. Boyle and John Birds B SEP 168
Bradshaw's Guide to DIY Conveyancing by Way of Gift and Inheritance by Joseph Bradshaw B DEC 166
British Companies Legislation. Company Law and Practice by Nicholas Bourne et al CCH editions B JUL 143
British Tax Cases CCH Editions B MAR 152
British Tax Cases CCH Editions - reader's comment LE APR 62
British Tax Guide CCH Editions B MAR 152
British Tax Legislation CCH Editions B MAR 152
Business Accounting Volumes 1 and 2, Fourth Edition by Frank Wood B OCT 168
Business and Pleasure 1 Spectrum by Ben Limbert B OCT 168
Business Applications for the Commodore 64 by James Hall B OCT 167
Businessman's Guide to Microcomputers by Deloitte, Haskins and Sells N AUG 52
Butterworths Company Law Cases 1983 Edited by D.D. Prentice; assistant editor Mary Stokes B OCT 164
Cambridge-Eichborn German Dictionary (Volume 1) - English-German by Reinhart von Eichborn B OCT 165
Change - the Challenge for Management by Valerie Stewart B SEP 166
Changing charity by Conservative Political Centre N NOV 7
Choice, Expectation and Uncertainty by J.L. Ford B FEB 138
Christie Malry's Own Double-Entry by B.S. Johnson B SEP 167
City of Capital by Jerry Coakley and Laurence Harris B JUN 140
Commentary on a Telephone Survey of Borrowers Financed Under the Small Business LGS N MAY 10

Commodities Trading by Andrew D. Seidel and Philip M. Ginsberg B MAY 147
Commonsense Approach Towards Accounting for Inflation. Revised Edition by Eric Castle B APR 147
Commonsense Introduction to BASIC by Ben Limbert B OCT 168
Companies in 1983 by HMSO N SEP 8
Company Acquisition of Own Shares by Michael C. Wyatt B MAY 147
Company Practice - Made Simple by Ronald R. Pitfield B APR 148
Company Secretarial Practice by ICSA B DEC 167
Compulsory Winding Procedure. First Edition by Steven A. Frieze B JUL 143
Computer Buyers' Checklist by Trinity Business Systems B SEP 137
Computer Graphics and Reporting Financial Data by Irwin M. Jarett B FEB 142
Computer Security - a Handbook for Management by Leonard H. Fine B AUG 146
Consolidated Accounts - Seventh EEC Directive by Sharon M. McKinnon. Ed. Alan D.H. Newman B FEB 139
Consumer's Guide to Air Travel by Frank Barrett B MAY 149
Consumer's Guide to Mortgages by Diana Wright B MAY 149
Control of Corporate Groups by Tom Hadden B APR 145
Corporate Turnaround - How Managers Turn Losers into Winners! by Donald B. Bibeault B APR 147
Corporate Video in Focus - a Management Guide to Private TV by John F. Budd Jnr. B JAN 130
Covenants - The Art of Tax-Free Giving by Brian Courtney B AUG 148
Credit Analysis - a Complete Guide by Roger H. Hale B DEC 167
Creditors' Voluntary Liquidation by Trevor Dique B OCT 167
Data and Information - the Dual Roles of Accounting by Athol S. Carrington B JAN 132
Data Processing and the Law edited by Colin Campbell B AUG 147
Data Protection - Perspectives on Information Privacy edited by Colin Bourn and John Benyon B AUG 146
Dealers in Securities and Authorised Unit Trust Schemes by DTI (HMSO) PB JUN 20
Decision-making - an Organisational Behaviour Approach by Johannes M. Pennings B OCT 169
Deeds of Covenant by Andrew Ball and Derek Robinson B APR 149
DHSS Official Contributions Guides by Neil D. Booth B SEP 168
Dictionary of Computing and New Information Technology by Meadows, Gordon and Singleton B DEC 167
Directory of Institute IT Services by the Institute PB AUG 19
ED 34 by the Institute PB MAY 20
EEC Accounting Harmonisation. Implementation and Impact of the Fourth Directive C JUN 17
Effective Credit Management - a Practical Guide by Michael Goddard B SEP 166
Effective Job Search by Rodney Beavon B JUN 140
Employment Legislation Update (Accountants Digest No. 144) by Anne Knell B FEB 140
Employment Reporting by K.T. Maunders B APR 151
Ensuring Database Integrity by William E. Perry B FEB 142

Equipment Leasing by A.E. Sadler, S.C. Reisbach and Marian Thomas B AUG 133
Executive Guide to Data Communications. Sixth Volume by McGraw Hill Publications B OCT 168
Executive's Guide to Meetings, Conferences and Audiovisual presentations B MAY 147
Executive's Guide to the IBM Personal Computer by Alan J. Parker B JAN 131
Family Property and Financial Provision, Second Edition by Prof. J.G. Miller B APR 146
Fees and Subscriptions paid to Professional Bodies and Learned Societies - Inland Revenue PB APR 30
Finance - a Theoretical Introduction by David E. Allen B MAR 153
Finance Acts 1983 by Neville Russell Chartered Accountants B JAN 130
Finance for New Projects in the UK - a Guide to Government Grants by Peat Marwick Mitchell B MAR 154
Financial Accounting Theory - Its Nature and Development by S. Henderson and G. Pierson B APR 151
Financial Futures Market by Brendan Brown and Charles R. Geisst B MAY 148
Financial Management and Policy, Sixth Edition by James C. Van Horne B JUN 140
Financial Modelling - a Practical Guide by Dennis Sherwood B FEB 142
Financial Reporting 1983/84 edited by D.J. Tonkin and L.C.L. Skerratt B APR 144
Financial Reporting of Contingencies and Uncertainties - Theory and Practice by D.B. Thornton B APR 144
Foreign Exchange Handbook - User's Guide by Julian Walmsley B FEB 139
Foreign Exchange Risk - A Tax and Financial Analysis by John F. Chown B SEP 137
Getting the Most Out of Your Wordprocessor by Arnold Rosen B AUG 147
Ghengis Khan Guide to Business by Brian Warnes A JUL 110
God's Banker by Rupert Cornwell B APR 149
Going Public in the UK by Samuel Montagu PB DEC 48
Government Statistical Service Code of Practice on the Handling of Data PB AUG 22
Governments, Markets and Growth by John Zysman B OCT 167
Greater Security for Members of Occupational Pension Schemes PB APR 25
Guide to Investment Trusts - 1984 by Money Observer N FEB 27
Guide to the Business Expansion Scheme by Arthur Andersen B FEB 139
Guide to the Finance (No. 2) Bill 1984 by Colin G. Davis and Michael Koppel B JUL 144
H.M. Customs & Excise - Official VAT Guides by Oyez Longman Editorial Staff B SEP 168
Handbook of Accounting Communications by Jeremiah J. Sullivan B APR 146
Handbook of Forecasting - a Manager's Guide by Spyros Makridakis and Steven C. Wheelwright B JAN 131
Handbook of Physical Distribution Management, Third Edition Edited by John Gattorna B SEP 167
How Companies Manage Their R & D by ICMA N MAY 12
How to Manage edited by Ray Wild B JUN 140

BOOKS continued

How to Microcomputerise Your Business by Jules A. Cohen B AUG 146
How to Start, Run and Succeed in your own Business by Derek Jones and W.H. Perry B SEP 90
Illustrated CP/M Wordstar Dictionary by Russell A. Stulz B AUG 145
In Search of Excellence by Thomas J. Peters and Robert H. Waterman Jr. B OCT 165
Income Tax - Revenue leaflets PB MAR 23
Industrial Performance Analysis, Ninth Edition by Business Ratio Division ICC Inf. Group B MAY 149
Inflation Accounting by John Kay and Colin Mayer N JUN 6
Information Disclosure and the Multinational Corporation by Gray, McSweeney & Shaw B DEC 166
Information for Corporate Directors by John D. Aram and Scott S. Cowen B MAY 148
Inland Revenue Clearances by Anthony Bunker and Michael C. Wyatt B JAN 131
Intellectual Property Rights and Innovation (CMND 9117) HMSO PB MAR 19
Interactive Video Edited by Eric Parsloe B OCT 170
International Accounting and Transnational Decisions by S.J. Gray B MAR 153
International Banking in the 19th and 20th Centuries by Karl Erich Born B JAN 130
International Business Finance by Suk H. Kim B AUG 148
International Dictionary of Graphic Symbols by Joel Arnstein B JAN 130
International Finance - Concepts and Issues by Gerald D. Gay and Robert W. Kolb B AUG 133
International Finance by Maurice Levi B JAN 132
International Tax Systems and Planning Techniques by M. Roy Saunders B FEB 138
Intra-Group Indebtedness - letters of support or of subordination by M. L. Patient B JUN 109
Introduction to Computer Based Accounting by Wennie van Lint, Allan Miller, Brian Belcher B AUG 146
Introduction to Online Information Retrieval Systems by David Tinker PB AUG 19
Introduction to Stock Exchange Investment by Janette Rutterford B SEP 90
Introduction to Stock Exchange Investment by Janette Rutterford B OCT 170
Introductory Guide for Exporters by Exports Credits Guarantee Department N FEB 9
Investing for Security and Stability in the Art Market by Alan Jacobs Gallery N MAY 12
Investing in Europe's Future Edited by Arnold Heertje B JUL 143
Invitation to Statistics by Gavin Kennedy B JUL 143
Isle of Man - Low Tax Area by Mark Solly B OCT 167
It Wasn't All Work by Stanley G. (Andy) Cooke B JUN 139
It Wasn't All Work by Stanley G. (Andy) Cooke - reader's comment CO OCT 64
Law of Contract - Minors Contracts CMND No. 134 HMSO PB OCT 21
Law of Trusts by Geoffrey Shindler and Keith Hodkinson B DEC 167
Leaving Money to Charity by Michael Norton B SEP 90
Legacies - Practical Guide for Charities Edited by Michael Norton B OCT 166

BOOKS continued

Lending Packages for Small and Medium Sized Companies by Robbie et al B AUG 147
Local Government Value for Money Handbook, Second Volume by CIPFA B APR 150
Make your home secure Edited by David Rogerson B OCT 170
Making a Business of Information by Information Technology Advisory Panel HMSO B AUG 146
Making Performance Appraisal Work by Tom Philp B MAY 148
Management Accounting by Wayne J. Morse, James R. Davis and Al. L. Hartgraves B OCT 169
Management and Regulation of Banks by John Cooper B SEP 137
Management and the Organisation by Shaun Gregson and Frank Livesey B FEB 138
Management of International Banks by Steven I. Davis B APR 149
Managing Marketing Information by Nigel Piercy and Martin Evans B MAY 148
Manpower Planning Handbook by Malcolm Bennison and Jonathan Casson B OCT 169
Manual of Sales Promotion by John Williams B SEP 166
Markets Under the Sea? by D.R. Denman B OCT 168
Materiality, a Review and Analysis of its Reporting and Auditing Functions by Prof. Tom Lee PB JUN 19
McGraw Hill Handbook of British Finance and Trade by Stan Mason B JAN 132
Member's Voluntary Liquidation by Trevor Dique B OCT 167
Microcomputer Users Handbook 1984 by Dennis Longley and Michael Shain B FEB 142
Microcomputers for the Privately-owned Business by Ernst and Whinney N NOV 44
Mine Management by Douglas A. Sloan B MAY 147
Mining Taxation - a global survey by Coopers and Lybrand B FEB 140
Modern Financial Accounting in the Hospitatility Industry by Peter Walton B AUG 147
Modern Portfolio Theory & the Capital Asset Pricing Model - a User's Guide B APR 147
Monetary Policy Since 1971 - Conduct and Performance by Maximilian Hall B MAY 150
Money and Banking - Made Simple by Ken Hoyle and Geoffrey Whitehead B JAN 132
Multiplan User's Guide by Erwin Schneider B DEC 166
Never Ask of Money Spent - Lowndes Papers (No 8) by Brian Coote and Phil Cooke B SEP 167
Never Ask of Money Spent - Lowndes Papers (No.8) by Brian Coote and Phil Cooke B JUL 142
New Perspectives in Management Control Edited by Tony Lowe and John L.J. Machin B OCT 165
New Share Incentives by Copeman Paterson PB AUG 38
Overseas Investment Insurance by Exports Credits Guarantee Department N FEB 9
Partnership Taxation - Basis of Assessment by Inland Revenue PB DEC 28
Payment Obligations in Commercial and Financial Transactions by Prof. R.M. Goode B APR 148
Pension Funds and Value Added Tax by Pensions Research Accountants Group B FEB 139

BOOKS continued

Perks from Shares - The Guide to Shareholders Concessions by Alan Ramsay B JUN 140
Personal Tax Losses by J. Stanley Dencher B OCT 167
Perspectives on Management edited by Michael J. Earl B APR 149
Philosophy - Philosophers and Accountants by Colin Lyas B DEC 166
Planning Guide to Office Automation by Gower Publishing Co. B OCT 166
Pocket Economist by Rupert Pennant-Rea and Bill Emmott B JUL 143
Pocket Guide to UK Oil Taxation, Third Edition 1983 by Arthur Andersen B MAY 147
Portfolio Theory and Investment Management by Richard Dobbins and Stephen F. Witt B OCT 169
Power of - Financial Calculations for Lotus 123 by Robert E. Williams B OCT 164
Practical Accounts 1 by Michael Herbert B APR 144
Practical Accounts 2 by George Bright B APR 144
Practical Approach to Revenue Law, 4th ed by Stephen W. Mayson B FEB 138
Practical Financial Management N JAN 9
Practical Financial Management - Volumes 1 & 2 edited by J.P. Carty B MAR 152
Practical Share Valuation by Nigel A. Eastaway and Harry Booth B JAN 131
Practical Tax Planning by Peat, Marwick, Mitchell & Co B SEP 168
Preparing Company Plans, Second Edition by Harry Jones B APR 145
Production/Operations Management by Terry Hill B SEP 167
Profitable Acquisitions by Thomas Hollis Hopkins B APR 148
Profits in Economic Theory by Michael Howard B JUL 143
Public Sector Economics Made Simple by D.I. Trotman-Dickenson B OCT 165
Quantitative and Accounting Methods by T. Daff and G. Blake B FEB 138
Raising Venture Capital - Entrepreneur's Guidebook by Deloitte Haskins & Sells B OCT [illegible]
Redundancy Law and Practice by Colin Bourn B SEP 166
Regional Industrial Development (Cmnd. 9171) HMSO N JUN 10
Report of the Committee to Consider the Structure, Functions and Basis of the ECGD - HMSO N MAY 5
Research in Audit Decision Making by Robert H. Ashton B APR 144
Revenue Law - principles and practice by Chris Whitehouse and Elizabeth Stuart-Buttle B MAR 152
Revised Framework for Insolvency Law (Cmnd 9175) PB APR 25
Risk Management - Text and Cases, 2nd. ed. B FEB 139
Role and Limits of Government - Essays in Political Economy by Samuel Brittan B APR 148
Rowland Nevill's A-Z of Tax Planning by Nigel Eastaway and David Garlick B NOV 186
Secretarial Administration by John Birds, H.G.M. Leighton and John Yelland B OCT 170
Share Capital by Sally A. Jones and David R. Bellringer B OCT 164
Simplified CCA - Examination of Alternative Methods of Calculating Depreciation N MAR 10
Small Business - Finance and Control by Jim Dewhurst and Paul Barnes B APR 149

BOOKS continued

Small Firms - their Finance and Disclosures Edited by D.A.R. Forrester B SEP 168
Software Maintenance by James Martin and Carma McClure B FEB 142
SOI SSAP 16 Current Cost Accounting by the Institute PB MAY 20
Soul of CP/M - How to Use the Hidden Power of Your CP/M System by M. Waite and R.Lafore B APR 148
Special Reports of Accountants by APC PB OCT 18
Standardised Statements of Accounts - Proposals for Regulations by Department of Environment N MAR 10
Starting A Business by Richard Hargreaves B SEP 169
Starting a Small Business by Alan and Deborah Fowler B MAY 149
Statistics at Work by Tom Cass B JUL 143
Study of Businesses Financed Under the Small Business Loan Guarantee Scheme N MAY 10
Success in Financial Accounting - Questions and Answers by David Cox B MAY 148
Success in Invisibles by Andrew Tessler B APR 150
Supervising the Electronic Office by Caroline Blaazer and Eric Molyneux B OCT 166
Survey of Accounting Practices 1982: in larger Swedish Companies B JAN 131
Sweet and Maxwell's Tax Computations and Tables 1983/84 by Clifford Perkins B AUG 133
Symposium on Auditing Research 1982 - Research Symposium No. 1 by University of Glasgow B MAY 148
Tax and Financial Planning for Medical Practitioners by Nigel Eastaway and Stephen Burwood B DEC 167
Tax Digest No. 24 - Personal Taxes in Selected Countries edited by David J.Ward B MAR 154
Tax Digest No. 25 - Capital Gains Tax - Reliefs for Replacement . . . B APR 150
Tax Digest No. 26 - Payments on Termination of Employment by Michael B. Squires B MAR 154
Tax Guide for the NW European Oil Service Industry by Arthur Andersen B MAY 147
Tax Incentives for Charitable Donations, Deeds of Covenant & Charitable Contrib. Deductions B OCT 168
Tax Planning for New Businesses by W.E. Pritchard B SEP 168
Tax Planning on Marriage Breakdown by Peter White B SEP 168
Tax Saving for the Family Business. Third Edition by Coopers and Lybrand B JUL 142
Tax Strategy for Directors, Executives and Employees by Malcolm Gammie B OCT 167
Tax Warranties and Indemnities (with Precedents) by Tony Ring and John Clark B JAN 132
Taxation Aspects of Currency Fluctuations by Jill C. Page B APR 146
Thinking of Taking Someone On? by Inland Revenue - IR 53 PB SEP 23
Thomson Audit Manual by Thomson McLintock & Co B AUG 145
Tolley's Business Start-Up Pack - Limited Company by Blackstone Franks Smith & Co B MAR 153
Tolley's Business Start-Up Pack - Sole Trader or Partnership by Blackstone Franks Smith & Co B MAR 153
Tolley's Focus on Interest and Discounts by Malcolm Gammie and David F. Williams B JUL 142

BOOKS continued

Tolley's Focus on the Purchase and Sale of a Private Company's Shares by Tony Foreman B MAR 153
Tolley's Health and Safety at Work Handbook by Malcolm Dewis B APR 145
Tolley's Liquidation Manual by Paul Shewell and John Powell B MAR 153
Tolley's Practical Tax Guide by Arnold Homer and Rita Burrows B OCT 168
Tolley's Tax Bumph 1983-1984 B FEB 140
Tolley's Tax Computations 1983-84 by Thomson McLintock & Co B SEP 137
Touche Ross guide to the Data Protection Act N NOV 44
TR 529 CCAB Correspondence on Property Tax in US PB JUN 28
TR 531 Guidance on The Insurance Companies (Accounts and Statements Regulations) PB MAY 21
TR 536 Local Authority Accounts by the Institute PB MAY 23
TR 541 Response to Insolvency White Paper by the Institute PB JUN 20
TR 542 Keith Report memorandum by the Institute PB JUN 23
TR 543 Review of Investor Protection by the Institute PB JUN 20
TR 544 SOI Deferred Taxation by the Institute PB JUN 18
TR 545 Merger Accounting by the Institute PB JUN 19
TR 546 Finance Bill 1984 by CCAB PB JUN 18
TR 549 ASC work programme PB JUL 17
TR 550 Regional industrial policy PB JUL 19
TR 551 Notes on Submissions on Finance Bill PB AUG 26
TR 552 Pension memorandum by the Institute PB SEP 20
TR 555 Memorandum on Sixth Company Law Directive PB OCT 21
TR 556 CCAB Deposit Taking Institutions Subcommittee Memorandum PB OCT 18
TR 557 Institute/Revenue correspondence on CTT PB NOV 21
TR 559 SoI revision proposals for SSAP 12 PB NOV 16
TR 560 Tax anomalies PB DEC 32
TR 562 Roskill Committee submission by the Institute PB DEC 24
TR 563 ASC revised work programme PB DEC 22
TR 564 Response to Building Societies Green Paper by the Institute PB DEC 25
TR 565 ED 35 Statement of Intent PB DEC 20
Trading Within the European Community - a United Kingdom Executive Guide by Dennis Evans B MAR 154
UK Microcomputer market by Robert and Ingrid Tiltscher B SEP 167
Understanding Computer Contracts by Martin Edwards B AUG 146
Understanding Corporate Credit by T.H. Donaldson B AUG 147
Use of Microcomputers in Accountancy Practices by Drakeford Survey Research N AUG 50
Using 1-2-3 by Geoffrey T. LeBlond and Douglas Ford Cobb B OCT 164
VAT Guide by Customs and Excise PB MAR 25
VAT leaflet - construction industry PB NOV 23
VAT leaflet - Extrastatutory Concessions by Customs and Excise PB JUN 25
VAT leaflet - Ins and Outs of VAT PB NOV 23
VAT leaflet on imports and warehoused goods PB DEC 33
VAT leaflets by Customs and Excise PB MAR 26
VAT Period of Entry by Customs and Excise PB DEC 32
Westby-Nunn's Company Secretarial Handbook Eighth Edition by C.N. Gorman and A.V. Barker B APR 145

BOOKS continued

Why You Need a Chartered Accountant leaflets PB DEC 36
Wills, Administration and Taxation - a Practical Guide by B.S. Barlow, L.C. and A.G. King B APR 149
Wordstar with Style by Roger B. White Jr. B OCT 169
Boothman D.: New vice-president N JAN 6
Boyland, B.: Advertising your image is not so simple C JUN 16

BOYS, P.
Capital asset pricing model - underlying theory S SEP 140
CAPM's implications for investment S OCT 130
How the examiners see the CAPM S DEC 136
Value-for-money test spreading in private sector A JUL 118
Which mortgage? Endowment isn't always the best A MAR 91

Bradley-Jones, R.: USM so far come on in, the water's fine A NOV 78

BRANDENBERG, M.
After the three 'Rs' time for the big 'C' A MAY 66
Credit cards and personal liability A APR 37
Go East, young accountant... or even EEC-wards A JUL 66
Small business - which loan for your client? A JUN 73
Thoroughbred in your garage? A SEP 71

BRAZIL
Income tax changed PB MAR 26
Profits distributed abroad PB APR 32

Breach of contract - expenses claim by Denis Keenan PB NOV 48
Breaking free of the CCA impasse by David Tweedie A OCT 115
Briston, R.: Concentration in the profession - danger signs? C NOV 11
British Accounting Association: Conference - new name, new emphasis on DP auditing N MAY 9

BRITISH AIRWAYS
Getting set for privatisation RA JUL 37
Sale of century - is Concorde the mystery prize? by Michael Greener A DEC 103

British Computer Society: Auditing by Computer Specialist Group conference N OCT 46

BRITISH TELECOM
City optimism over largest flotation PB NOV 27
Getting set for November flotation PB OCT 30
Perryman's privatisation line by Alan Mitchell N OCT 12
Privatisation means end of CCA main accounts N SEP 4
Vouchers PB NOV 21

Brown, B.: Third World debt - the risks of rescheduling C NOV 13
Brown, C.: International banking - debt crisis threat remains N AUG 9
Brown, N.: Big-ticket leases pose problems for the auditor A AUG 134
BTEC - reader's comment LE MAY 60
Bubble diagrams - fast route to a logical flow by Dennis Sherwood A JUL 107
Buckley, A.: Strong dollar and the Mexican connection C NOV 12

BUDGET
Aftermath - what's really going on (Stock Market) N MAY 36
At a glance N APR 18
Checklist PB MAR 23

BUDGET continued

Deferred tax and the budget - ASC statement PB MAY 21
Measures dropped N APR 22
Mrs T - on course, or just drifting? by Alan Mitchell C MAR 13
Proposals announced before Budget Day N APR 22
Second thoughts on the Lawson Budget by Don Barry C MAY 14
Tax planning and business structures by Tony Foreman C JUN 15
Why are the banks so 'hot under the collar'? N MAY 4

Building Alterations: VAT PB MAY 28

BUILDING SOCIETIES
After New Cross - legislation needed? N MAR 11
After New Cross, why no action? by Paul Barnes A MAR 151
After New Cross, why no action? by Paul Barnes - reader's comment LE MAY 62
Association's investment accounting proposals PB MAY 20
Composite tax - deposits threatened by new law, say banks N AUG 11
Green Paper PB AUG 21
Green Paper PB SEP 18
Green Paper - building societies - all change or no change? by Andrew Darnill C DEC 15
Green Paper - changes good for accountants N DEC 12
Green Paper - Institute voices concern PB DEC 25
Hopes for mortgage rate cuts deferred PB OCT 32
More safeguards needed? by Paul Barnes C SEP 14
Mortgage terms N MAR 30
New Cross - Registrar and auditors disagree N FEB 4
New Leicestercard bond N FEB 27
Profits on gilts trading by Bernard Worrod PB APR 26
Ray prompts shake-up N JAN 5
SIs PB FEB 18
Taxation - what the change means by Bernard Worrod C APR 17
Why building societies must quote APR by John Rickard and Michael Jackson A DEC 75

Building Society Taxation: What the change means by Bernard Worrod C APR 17
Buildings: Property too often neglected in the assets reckoning by Rod Jones and Michael Finn A OCT 84
Bullock by the horns? by Gail Counsell N JUL 7
Bullock, J.: Bullock by the horns? by Gail Counsell N JUL 7
Burnett, M.: Privatisation - the Wandsworth experience A MAR 143
Burning down Parliament - a story of accounting change by Bob Parker A OCT 80
Burns, P.: NatWest sponsors professor N AUG 8
Burrows, R.: Man proposes - God or the taxman disposes A MAY 117
Burton, R.: FA 1984 and the tax-based investment market A NOV 64
Business and Technician Education Council - readers' comment LE MAY 60
Business colour graphics on the IBM PC or XT by Geoffrey Holmes A APR 74
Business Expansion Funds: Ethics Committee interpretational note O JAN 127

BUSINESS EXPANSION SCHEME
Accountants slow to exploit investment opportunities PB NOV 25

BUSINESS EXPANSION SCHEME continued

Accountants' cautious welcome PB OCT 31
Budget at a glance N APR 21
Raising equity capital - is the BES right for you? by Brian Armitage A JUN 77
Reader's comment LE MAR 54
Revenue check on investment N OCT 8
Still very attractive - but where's it heading by Alan Mitchell PB AUG 39
Subsidiary uses BES to achieve independence N MAR 32
Where the BES scores in raising equity capital by Anthony Shoebridge A NOV 120

Business forecasting with fewer tears PB OCT 26

BUSINESS IN THE COMMUNITY
Accountants back BIC N MAR 12
BIC new address N JAN 9

Business Incentives Advisory Service: Thornton Baker database N AUG 13
Business Names: Registry closed N APR 13
Business Start-ups: Do accountants fail as watchdogs? by David Fearn A JUN 66
Business Systems: Atlas, impartial 'matchmaker' by Adele Ward A MAR 122

BUSINESS
Family of accountants leads new hotel group by Robin Dunham A MAY 102
Profligate banks head innocents to the slaughter by Charles Gillams A AUG 144
Risk - probability or personality? by Alan Singer and Ming Singer A AUG 105
Social trends set UK managements a fierce challenge by Francis Kinsman A OCT 139

Businesses: More start up - but more fail N SEP 8

Butcher, J. (MP): Accountants to give Government subsidised advice N MAY 6

BUTCHER, J.
Help the sales director smarten up his pricelists A JAN 95
Sales concessions - how much dare you give away? A NOV 156
Solving the group pricing puzzle A AUG 114
Try the 'true market' test first A MAR 136
Where 'cost' plus markup spells lost opportunity A JUN 122

Buy-backs: Little appeal for listed companies by Robin Dunham C FEB 11
C & W Walker: Refund of pension contributions RA SEP 38

CABA
May date set for annual meeting N APR 12
See Institute

Campbell Fraser, A.: Regional industrial policy -institute conference N JUN 10
Campbell, L.: Verifying the title of property - auditor's guide S AUG 96
Can UK meet the challenge of social accounting? by David Owen A AUG 73

CANADA
Budget 1984 PB APR 33
Double taxation treaties - updates PB JUL 28
GATT violation PB MAR 26
Income tax amendments PB JAN 24
Quebec 1984 Budget PB JUL 28

Canadian Institute: Future issues planning group N JUN 7

CANE, L.
Accountants' duty to assist sequestrators N FEB 46

CANE, L. continued

Interest on foreign debts - conversion N MAY 56
Performance bonds - no longer a watertight mechanism N JUL 58
Political gift outside company's powers N APR 57
Valuing shares of a 'prejudiced' minority N JAN 38

CAPITAL ALLOWANCES
Building lessees PB AUG 26
Deferred taxation - same rules, fresh impact by Howard Mellett A JUL 112
Finance Bill - amendments PB AUG 26
Finance Bill - CCAB comment on PB JUN 18
Meaning of 'belong' PB MAY 28
Tenants PB APR 30

Capital asset pricing model - how the examiners see it by Peter Boys S DEC 136
Capital asset pricing model - implications for investment by Peter Boys S OCT 130
Capital asset pricing model - underlying theory by Peter Boys S SEP 140
Capital gains tax - the market value rule by Roy Magill C MAY 17
CAPM's implications for investment by Peter Boys S OCT 130
Car benefit can still outweigh the scale charges by Jonathan Davies A JUL 128
Car benefits 1985/86 PB DEC 30
Carey, A.: Registration and unity - issues on par with Tricker A NOV 86

CARNE, S.
Accountants and actuaries still not in step A MAR 101
Pensions - what constitutes adequate funding? C MAY 16

CARS
See also Company Cars
Thoroughbred in your garage? by Mary Brandenberg A SEP 71

CARSBERG, B.
Accountancy Age settles N MAR 5
Backed by Institute N FEB 5
Fights against uncompetitive practices N DEC 11
Sues Accountancy Age N JAN 7
To head OFTEL N JUL 7

Carslaw, C.: It's not what you say but the way that you say it A FEB 70
Cash flow: Reality after the honeymoon by John Coyne and Mike Wright A APR 154
Cash management - a missed opportunity by Alan Mitchell C OCT 17
Cash withdrawal facility available PB NOV 26
CASIS: See District Societies - London - Student Introduction Service
Cassola, G.: Unhappy with your computer?... Don't shoot the analyst A DEC 141
CATER fellowship: Study offer N APR 12
Cavalier Insurance Co: Winding up continues N MAY 11

CAYMAN ISLANDS
US access to confidential documents PB AUG 32
US threat to banking PB JAN 24

CCA
Accountancy Age settles with Carsberg N MAR 5
Breaking free of the CCA impasse by David Tweedie A OCT 115
Carsberg sues Accountancy Age N JAN 7
CCA and backlog depreciation - a fresh perspective by Michael Mumford A MAY 113

CCA continued

Deloitte's 'thumbs down' for ED 35 N OCT 11
Endorsed - despite public opinion by Kate Atchley C MAY 19
Government silence on CCA angers directors N DEC 8
Institute backs Carsberg N FEB 5
Profession fails in its duty to business by Ken Sharp A APR 125
Profession fails in its duty to business by Ken Sharp - reader's comment LE JUL 60
Relegated to the notes RA SEP 37
Research - little life left in LIFO, assert Scots N MAR 10
Research out - debate goes on N SEP 4
Stalemate over CCA - ASC looks for next move PB APR 23
Way ahead on CCA - statement at last PB MAY 20
Why management sees no merit in a CCA changeover by Jan de Jong A FEB 108
Will ED 35 find favour? RA DEC 50

CCAB

1984 Finance Bill - CCAB anxious over uncertain outcome PB JUN 18
Accountants meet Revenue on Finance Bill PB AUG 26
Attacks directors' personal NIC liability PB AUG 21
Cautious welcome for portable pensions N MAR 11
Claims Vredeling proposals are 'disruptive' PB APR 24
Clarify furnished holiday lettings tax PB APR 30
Concern grows over regulation plans N MAY 6
Controlled foreign companies - CCAB still opposes legislation PB MAR 21
Criticises draft deep discount law PB APR 30
Data Bill - now 'reasonably' workable PB JUL 19
Deposit Taking Institutions Subcommittee - memorandum - Banks distributable profits PB OCT 18
Fifth Directive - CCAB has 'strong reservations' PB APR 24
Goodwill standard goes before CCAB councils PB AUG 20
Guidance on enquiries to local VAT offices PB MAY 30
Hardcastle confirms Institute's CCAB move N SEP 7
Insolvency White Paper - accountants' mixed response PB JUN 20
Institute standing firm - CCAB 'too cumbersome' N AUG 5
Insurance company audit reports - examples issued PB MAY 21
Keith report - accountants' broad welcome for volume 3 PB JUN 23
Moves towards looser federation N JUN 4
Out with the bathwater... L JUN 1
Out with the bathwater... - reader's comment LE SEP 54
Pension scheme proposals - CCAB's qualified welcome PB AUG 23
Profession's leaders braced for possible ED 35 failure N NOV 4
Reform - making one's own case by Paul Rutteman C OCT 14
Resolution of disputes - response by Customs PB APR 32
Responds on overhaul of Tables A-E PB MAR 19
Revenue powers - CCAB backs Keith Report PB MAR 21
Scissions directive gets CCAB support PB OCT 21
Special enquiries - Revenue replies PB JAN 21
Strong opposition to Gower proposals PB JUN 20
Support extension of share premium relief PB MAR 20

CCAB continued

Supports retirement relief reform PB JUL 24
To approve SSAP 21 PB JUN 19
United States property tax row PB JUN 28
Urges flexibility in local authority accounts PB MAY 23
Urges wider legislation on early leavers N APR 11
Why the CCAB's role must be sharpened by Alan Hardcastle C SEP 13

Certificates: Industrialists debate specialist certificates N DEC 7

CHALMERS IMPEY

Merging with Bird Potter N JAN 9
Merging with Bird Potter N FEB 33

Chancellor warns of tax rises next April PB JAN 19

CHANDLER, R.

Forget the jargon, let's communicate A MAR 105
Local government audit - its a whole new ball game A JAN 68

Change and decay in all around L SEP 1
Changes in Registry of Bad Debts PB JAN 17
Changes will boost small firms, says Hardcastle - advertising N JUL 4
Changing world, a changing Institute by Alan Mitchell C FEB 14
Channon, G.: Why not become a charity? A DEC 91
Chaps: Cash management - a missed opportunity by Alan Mitchell C OCT 17
Charities Aid Foundation: Conference N NOV 7

CHARITIES

Accounting by Charities - ASC discussion paper PB MAR 19
Aid to charitable giving N FEB 27
Charity begins in the accounts by John Hillyer C DEC 14
Help for - seminars N AUG 13
Is this the way to improve charity accounts? by Robin Clark A JAN 85
NCVO - a clear voice for British charities by Robin Dunham A FEB 62
Small charities Bill seeks 'drastic overhaul' PB DEC 24
Towards charity audits PB JUL 19
Uncharitable view of accounting by Rob Gray A AUG 84
VAT - Charity relief extended PB MAR 25
VAT - wider relief for welfare vehicles PB AUG 28
Why not become a charity? by Gordon Channon A DEC 91

CHARITY ACCOUNTS AWARD

Presentation ceremony A DEC 109
Presented to Invalid Children's Aid Association N DEC 10
Reader's comment LE MAR 54
Reader's comment LE FEB 49
Reader's comment LE JUN 119

Chartered Institute of Public Finance and Accountancy: See CIPFA
Chartered name change likely to go ahead N SEP 5
Chatwani Family: Family of accountants leads new hotel group by Robin Dunham A MAY 102

CHESTERS, J.

Accounts - through uniformity to intelligibility A OCT 142
Concern on EDP training N AUG 12

Child Benefit: Payments by transfer PB FEB 18

CHINA

First patent law PB MAY 32
New foreign investment zone PB MAY 32
Offshore oil exploration PB MAY 32
Touche Ross - Peking office N MAR 12

Choosing a system that's right for your practice by David P. Roots A FEB 112

CIPFA

100 years on - what makes CIPFA tick N DEC 5
Conference - Audit Commission under attack from treasurers N JUL 8
Golf win N DEC 12
Leasing standard awaits the Irish PB FEB 15
Public sector accounts awards N JAN 9
Public sector neglected, says new president N NOV 7
See also Institute - CIPFA - merger
Why we should support the proposed merger by Alan Hardcastle C DEC 18

City Code: Revision starts PB FEB 16

CITY REGULATION

Auditors may play direct role in regulation N DEC 6
Bid activity intensifies PB OCT 20
Building Societies - Green Paper PB AUG 21
Chancellor raises spectre of UK SEC N AUG 8
Compliance with accounting standards PB SEP 18
Dealers in securities PB JUN 20
Disclosure of shareholdings PB JUN 20
DTI goes for twin bodies N DEC 8
Eagle Star battle time-limited PB FEB 16
EEC directives on listing of securities PB JUN 20
Future structure of gilt market PB DEC 23
Future structure of Stock Exchange PB JUN 20
Futures exchanges set up watchdog body PB JAN 15
Glanfield Lawrence - panel's ruling PB DEC 22
House of Fraser - 'concert parties not proven' PB OCT 21
Insider dealings - two charged PB DEC 23
Institute in discussions with Government on Gower Report N JUN 8
Life Offices' Association pointer to self-regulation N OCT 8
Links with bankers PB SEP 18
Lloyd's - new External Relations Committee PB FEB 17
Lloyd's divestment arrangements PB FEB 16
Lloyd's new accounting rules - major step ahead PB NOV 18
Lloyd's outline plan for audit reform PB AUG 20
Lonrho's OFT promises PB AUG 20
Lord Benson - comment N JUN 12
MMC to rule on Lonrho/House of Fraser PB JUL 20
New arrangements for gilts dealing PB OCT 21
New edition of Yellow Book PB DEC 23
New SE dealing system PB AUG 20
Outsiders' holdings limit PB AUG 20
Referred bids - interim activities controlled PB DEC 24
Restricted voting shares PB JUN 20
Revealing glimpse of firm's profit levels N NOV 6
Revision of City Code starts PB FEB 16
Scots query Gower N SEP 10
Self-regulation for NASDIM PB JAN 15
Share dealing enquiries PB JUL 20
Statements during takeover offer PB MAY 22
Stock Exchange - Surveillance Division established PB OCT 21
Stock Exchange's new dealing system PB SEP 17
Stock market strength means problems for Panel PB JAN 15
Substantial acquisitions PB JUL 20

CITY REGULATION continued

Takeover and Merger Code changes PB AUG 20
Takeover code PB JUL 20
Virani Group and Belhaven Brewery PB JAN 15
White paper due shortly N NOV 6
City: Optimism over largest flotation PB NOV 27
Clark, R.: Is this the way to improve charity accounts? A JAN 85
Clarke, calm centre of the storm by Gail Counsell N NOV 8
Clarke, N.: Chairman Johnson Matthey plc N NOV 8
Clarke, P.: Optimal solution? Try the linear programming way A DEC 119
Clayton, M.: Eighth Directive - UK's successful bargain C APR 16
Clearing House Automatic Payments System: Cash management - a missed opportunity by Alan Mitchell C OCT 17
Client Secrecy: Accountants' duty to assist sequestrators by Leon Cane N FEB 46
Co-operative Development Agency and Industrial Development Bill PB APR 25
Cocos Islands: Linked with Australia PB JUN 28
Code of Practice: Race Relations in Employment PB FEB 17
Cohabitants: Law - Rights and obligations of unmarried couples by Denis Keenan A JUN 98
Cold comfort on SSAP 16 N FEB 7

COLE, M.
Accounts package goes back to basics - in style A JUL 92
Auditman proves a big favourite with practices A FEB 114
Cost control of client accounts A JUL 91
Graphplan - so much for so little A JUN 85
Ian FCA settles for the Good Life A NOV 60
Incomplete records for single or multi terminal user A MAR 124
Master-juggler dBASE II puts files in their place A APR 80
Micro accounting software for the small business A SEP 154
Modelling program joins the Powel-systems family A OCT 110
Moving money to make money A MAY 93
Muted applause for Encore A MAY 86
Package that's safe but not so friendly A FEB 119
Package to boost Acorn's appeal to the business user A AUG 111
Powerful modelling package for the experts A JAN 107
Record-keeping system for the competent user A MAR 129
SSP calculations need a computer A DEC 114
Supercomp spreadsheet A JAN 105
Three ledger system for the small business A MAY 96
Time recording, incomplete records, for smaller firms A DEC 111
Tips and tricks from Toronto A OCT 68
Wang Professional - true 16 bit PC that outstrips IBM compatibles A SEP 153
What can a computer do for you - reader's comment LE FEB 49
What can a computer do for you - reader's comment LE JUN 56

Colquhoun, A.: Institute Director of Public Affairs N AUG 6
Commerce: Major shakeup for DTI N MAR 5
Commissions: Stock Exchange N APR 40
Commodities: Keep a check on wage and commodity costs by Richard Stutely PB SEP 30

COMMUNICATING
After the three 'Rs' time for the big C by Mary Brandenberg - reader's comment LE SEP 152

COMMUNICATING continued

After the three 'Rs' time for the big 'C' by Mary Brandenberg A MAY 66
An enthusiast's view - Peter Prior A MAY 68
Basic steps to better writing A MAY 74
Better writing - don't get fogged A MAY 70
Company's key document A MAY 72
Improve your personal skills A MAY 66

Communications: Fibre optics - rapid information for stockbrokers by Kevin Deamer A MAY 71

COMPANIES ACT 1948
Amendment PB OCT 22
CCAB responds on overhaul of Tables A-E PB MAR 19
Compulsory liquidations - use of s 227, CA 1948 R JUN 110

COMPANIES ACT 1981
Accounting requirements for unlimited companies R JUN 111
Amendments PB OCT 22
British Horse Society's formats RA JUL 38
BTR flouts new wordings RA JUN 36
Buy-backs - little appeal for listed companies by Robin Dunham C FEB 11
Extension of share premium relief - CCAB support PB MAR 20
Formats - accounts R MAY 139
Holding companies - no separate P & L account RA APR 42
Maintenance of capital - further comment by Donald Jamieson LE FEB 131
Making sense of payments out of capital by Susana Yuen S JUL 98
New formats anger some chairmen RA AUG 42
Purchased goodwill - newsagents' dilemma RA MAR 33
Requirements RA OCT 33
Share redemption - 1981 Act leaves the lines blurred by William Martindale A JAN 89
Variation in report and account formats RA APR 42

Companies Act: Consolidation PB APR 25

COMPANIES ACTS
Consolidation PB FEB 17
Consolidation bills delayed PB JUL 20
Incorporation - muddled rules ripe for change by Charles Smith A APR 110
Revision of Tables A-E PB FEB 17
'True and fair views' A FEB 70

Companies consolidation first reading PB DEC 25

COMPANIES HOUSE
Clampdown N MAY 6
MPs slam management of N SEP 8
Postal search service - the underlying antipathy N DEC 7

Companies Registration Office: To remain part of DTI PB MAY 22

COMPANIES
No action on political donations N MAR 12
Shareholdings - deadlock over control R JUL 148

Company Accounts: Keeping records of limited company RA JAN 81

COMPANY CARS
Car benefit can still outweigh the scale charges by Jonathan Davies A JUL 128
Scope for savings on your fleet by John Blauth A JUL 127

Company Meetings: Why minutes must be made to count by Ronald Severn A NOV 124

Company Political Donations: When are they legal? by Gail Counsell C FEB 12
Company profits sharply up N FEB 6
Company records by post PB FEB 17
Company registration agents - code of conduct PB JAN 17
Company Registration: More businesses start up - but more failing N SEP 8
Competence: New basic competence exam for students O SEP 16
Competition - is the Government playing fair? by Gail Counsell C OCT 16
Competition - Tebbit's assignment - professions to come under closer scrutiny N APR 8
Comprehension improved RA MAR 34
Computer brokers under fire N OCT 5
Computer companies a worthwhile investment? by Michael Whittaker PB DEC 46
Computer fraud investigation N JUL 10

COMPUTER Q & A
Expert systems A JAN 113
Home Computer for business A FEB 110
How DIF makes a difference A FEB 110
Modems - how computers talk to each other N JUL 106
Multiple role for IBM PC N JUL 106
Report generators N JUL 106
Response time A JAN 112

COMPUTERS
16 bit lightweight gives quality without quantity - ACT Apricot by Adele Ward A APR 86
Accountant among the plotters - Hewlett-Packard HP7470A by Geoffrey Holmes A APR 72
Atlas, impartial 'matchmaker' by Adele Ward A MAR 122
Audit micro waits for breakthrough on software front by Gary Simon A FEB 121
Auditing - Control total approach to computer auditing by Stephen Hinde A AUG 100
Auditing Guideline - Auditing in a Computer Environment (text) O JUL 133
Competition winner A NOV 60
Control - auditor's key role in strengthening network defences by Ken Lindup A OCT 76
Control - how team effort can outwit the computer raider by Martin Samociuk A OCT 71
Control - tips and tricks from Toronto by Malcolm Cole A OCT 68
Cut price NCC directories for members N NOV 10
Data Protection Bill - will the new legislation catch you unprepared? by Greville Janner A MAY 136
Financial modelling - program joins the Power-systems family by Malcolm Cole A OCT 110
Future computer and IRIS, incomplete records system by Geoffrey Holmes A JAN 109
How to present your message graphically by Geoffrey Holmes A APR 64
Ignore program procedures at your peril by Rod Perry and Peter Cooke A APR 122
New tests of control for the auditor by Rod Perry and Peter Cooke A FEB 67
On-screen LINK to help finance exports by Noel Terry A NOV 164
Programming the best use of software by Rod Perry and Peter Cooke A NOV 153
See also Data Processing
Software - accounts package goes back to basics - in style by Malcolm Cole A JUL 92

COMPUTERS continued

Software - accounts preparation packages N DEC 116
Software - Auditman proves a big favourite with practices by Malcolm Cole A FEB 114
Software - business colour graphics on the IBM PC or XT by Geoffrey Holmes A APR 74
Software - cost control of client accounts by Malcolm Cole A JUL 91
Software - costs - US bankers prefer capitalisation RA JUL 38
Software - customer service sets challenge for packaged software by Paul Gillett A OCT 105
Software - down-to-earth problems with an ACT star by Alan Secker A NOV 127
Software - fast and flexible accounting from family of software by Neville Ash A NOV 90
Software - fast and friendly worker displays some bad habits - reader's comment LE DEC 66
Software - fast and friendly worker displays some bad habits by Roger Tuffin A JUN 83
Software - financial modelling - fee income models for cash flow forecasts by D. Sherwood A MAY 127
Software - financial modelling - Graphplan - so much for so little by Malcolm Cole A JUN 85
Software - financial modelling - modelling package for the big job by Geoffrey Holmes A JUN 132
Software - financial modelling - muted applause for Encore by Malcolm Cole A MAY 86
Software - financial modelling - powerful package for the experts by Malcolm Cole A JAN 107
Software - financial modelling - Supercomp spreadsheet by Malcolm Cole A JAN 105
Software - financial modelling see also Financial Modelling
Software - Incomplete records for single or multi terminal user by Malcolm Cole A MAR 124
Software - index N JUL 10
Software - index to be set up by Institute N AUG 6
Software - management data at your fingertips, fast and painless by Geoffrey Holmes A AUG 108
Software - micro accounting software for the small business by Malcolm Cole A SEP 154
Software - moving money to make money by Malcolm Cole A MAY 93
Software - optimal solution? Try the linear programming way by Peter Clarke A DEC 119
Software - package that's safe but not so friendly by Malcolm Cole A FEB 119
Software - package to boost Acorn's appeal to the business user by Malcolm Cole A AUG 111
Software - Palantir truly friendly word processing and mailing system by Geoffrey Holmes A FEB 117
Software - record-keeping system for the competent user by Malcolm Cole A MAR 129
Software - SSP calculations need a computer by Malcolm Cole A DEC 114
Software - three ledger system for the small business by Malcolm Cole A MAY 96
Software - time recording, incomplete records, for smaller firms by Malcolm Cole A DEC 111
Software - when a computer company needs an accounting system by Leo Edsac A OCT 109

COMPUTERS continued

Software - with changes, Pegasus could be a high-flier by Alan Secker A JUN 112
Software reviews - reader's comment LE JUN 61
Systems - Croda and Dowty tame a monster by Ian Whitehouse - reader's comment LE DEC 66
Systems - group accounts - Croda and Dowty tame a monster by Ian Whitehouse A AUG 106
Systems - helping your client over the computer hurdle by Mike Grunberg A MAY 83
Systems - installation - on the road, and running smoothly by Adele Ward A JUL 105
Systems - NTR puts order into Plessey's far-flung empire by Trevor Taylor A MAR 131
Systems - Supplier holds key to smooth changeover by David Roots A MAR 119
Systems - unhappy with your computer?... Don't shoot the analyst by George Cassola A DEC 141
Wang Professional - true 16 bit PC that outstrips IBM compatibles by Malcolm Cole A SEP 153

Concentration in the profession - danger signs? by Richard Briston and Moyra Kedslie C NOV 11
Concepts Statement: Accounting - one step forward, two steps back by Peter Walton A JUN 126
Concern grows over regulation plans N MAY 6

CONCESSIONS FOR SHAREHOLDERS
European Ferries counts the cost PB JUL 32
European Ferries modifies proposals PB AUG 38

Concorde: Sale of century - is Concorde the mystery prize? by Michael Greener A DEC 103
Confidential Information: Can ex-employees use secrets? by Stephanie Cooper N FEB 46
Consolidated Gold Fields: Gold 1984 PB JUL 32
Consolidation Accounting: NTR puts order into Plessey's far-flung empire by Trevor Taylor A MAR 131
Construction companies stick to SSAP 9 RA FEB 28

CONSULTANCIES
Making sense of consultancy reports by Alan Mitchell C JUL 12
Political risk bites after local elections N JUN 11

CONSUMER CREDIT
Remaining provisions PB JAN 18
See Law - Consumer credit

Consumer Goods and Services Index: 1915 - 1984 PB MAR 28
Consumer Prepayments: Legislation sought PB JUL 19
Continued growth, lower interest rates by Richard Stutely PB DEC 40
Contract Hire: Scope for savings on your fleet by John Blauth A JUL 127
Control total approach to computer auditing by Stephen Hinde A AUG 100

CONTROLLED FOREIGN COMPANIES
CCAB still opposes legislation PB MAR 21
Finance Bill - CCAB comment on PB JUN 18
Finance Bill amendments PB AUG 25
Finance Bill amendments PB SEP 24
Finance Bill changes PB JUL 22

Controlled Foreign Corporations: Finance Bill PB MAY 25
Conundrums in the corridors of power N FEB 7

CONVEYANCING
Lawyers - first steps on road to change? by Gail Counsell C AUG 15
Non-solicitor conveyancing PB NOV 19

COOKE, P.
Computers - new tests of control for the auditor A FEB 67
Ignore program procedures at your peril A APR 122
Programming the best use of software A NOV 153

Cooke, T.: EMH - long on theory, short on performance? A MAR 95

COOPER, S.
Appeal court upholds validity of referential bid PB NOV 46
Can ex-employees use secrets? N FEB 46
Costs incurred to minimise loss recoverable N MAR 52
Effect of dissolution of marriage PB SEP 61
Full-time work requirement may be unlawful PB DEC 64
Home workers can be 'employees' PB AUG 56
Husband excluded by wife's will N APR 58
Land contract must be performed N MAY 58
Retention of title - was Romalpa a 'one off'? N JUN 50
Retention of title clause ineffective N JAN 38
Wholesaler is 'employed' PB OCT 56

COOPERS AND LYBRAND
Critique on Metropolitan Authorities N JAN 9
Win MoD contract N JUN 11

COOTE, J.S.
Director and shareholder LE JAN 41
Technical Finance Bill - a radical solution C FEB 13

CORK REPORT
DTI agrees to global bonding N MAR 7
Imminent White Paper will be 'extensive' N MAR 7
Insolvency White Paper - implications by Keith Otter C APR 14
Insolvency White Paper - qualified acceptance for proposed reforms N MAY 7
Insolvency White Paper broadly in line C APR 25

CORPORATE BONDS
CGT - exemption for corporate bonds PB AUG 34
CGT - exemption for corporate bonds PB SEP 32
CGT - Finance Bill amendments PB AUG 25

CORPORATE FINANCE
DCF - useful, but not always the right tool by David Franklin A FEB 100
Overdrafts - avoid the cosmetics by Keron Bhattacharya A JAN 123

Corporate Planning: Don't let planners meddle with your strategy by John Argenti A APR 152
Corporate report update wanted by Mike Goodman N AUG 12
Corporate Strategy: Try 'portfolio planning' for corporate success by Keron Bhattacharya A JUN 118
Corporate Tax: New climate by Ken Inglis C JUN 14
Cost analysis function in the network by Karam Singh S SEP 146
Cost control of client accounts by Malcolm Cole A JUL 91
Council Accounts: See Local Authority Accounts

COUNSELL, G.
Bullock by the horns? N JUL 7
Clarke, calm centre of the storm N NOV 8
Competition - is the Government playing fair? C OCT 16
Corporation tax IFS and buts... N AUG 13
Fighting fraud the Fletcher way N DEC 9
Gearing up for October and the Great Unknown N SEP 6
Gower - that'll do nicely - or will it? CO MAR 16
Gower points up profession's division N MAR 6
Harmonisation - the Fourth Directive plank C JUN 17
Lawyers - first steps on road to change? C AUG 15
Norbain Electronics shows middlemen can be profitable A JUN 69
OFT expects profession to act soon on advertising N JAN 4
Roskill - act in haste, repent at leisure C NOV 15
Split depreciation - not playing the game? N OCT 10
Stock Exchange facing a 'backdoor SEC' C JAN 13
When are company political donations legal? C FEB 12

County Courts Act 1984: Royal Assent PB NOV 20
County Courts Bill: Consolidation PB MAY 23
Courses - and much more A MAR 64
Cover: July - reader's comment LE OCT 64
Coyne, J.: Cash flow - the reality after the honeymoon A APR 154

CPE
Courses and much more A MAR 64
See also Education and Taining; Students

Creative Accounting: Audit Commission investigates N APR 7
Credit cards and personal liability by Mary Brandenberg A APR 37
Credit Management: Plain and simple trading terms reap dividends by Bob Williams A APR 106
Creditors Voluntary Liquidation: Wrongful acts of directors R MAR 75
Cricket Clubs: Mixed state of play in cricket club's finance by Donald Kirkby A AUG 137
Criminal Trespass Bill PB JUN 21
Cronite Group RA MAR 33
Cronite: Serious loss of capital RA MAR 33
Cross, D.: Debtors - those were the days A APR 100

CROUCH, P.
Group relief - planning to better advantage A NOV 116
Making the most of section 54 A AUG 142
Tax implications on dissolution of partnerships A OCT 127

Crouch, P: Measuring (and making the most of) group relief A DEC 96
Cunard: Sale of century - is Concorde the mystery prize? by Michael Greener A DEC 103
Currency Translation: Overseas profits - can we find a happy medium? by Istemihan Demirag A AUG 80
Current Purchasing Power Accounting: CCA - profession fails in its duty to business A APR 125
Customer service sets challenge for packaged software by Paul Gillett A OCT 105

CUSTOMS AND EXCISE
Imports - new customs duty and VAT reliefs PB AUG 28
VAT - imports - deferment of VAT and customs duties PB AUG 30
Customs and Revenue - losing sense of proportion? PB SEP 26
Cy pres doctrine - application of by David Kobrin N APR 58

CYPRUS
Institute information sheet N MAR 12
Practice rights information sheet N MAR 12

DAMAGES
Company in financial difficulties - damages claim R JUN 110
Dismissal of an MD - what can it cost? N MAR 51

Dangers multiply as rules on equal pay expand by George Paynter A AUG 140

DANN, W.E.
Outside the practising office - the 'alternative' option LE JAN 41
Staffs, Salop and Wolverhampton district society president N SEP 11

Darnill, A.: Building societies - all change or no change? C DEC 15
Data Processing Bill: Further modifications PB MAR 19

DATA PROCESSING
Choosing a system that's right for your practice by David P. Roots A FEB 112
DP Bill - further modifications PB MAR 19
IRIS incomplete records system and the Future by Geoffrey Holmes A JAN 109
Master juggler dBASE II puts files in place by Malcolm Cole - reader's comment LE JUL 62
Master-juggler dBASE II puts files in their place by Malcolm Cole A APR 80
See also Computers
Training - the right people at the right time, part II by Chris Quarmby A JAN 114
Training - when it pays to go outside by Chris Quarmby A MAR 69

Data Protection Act: Bone up now PB SEP 20

DATA PROTECTION BILL
Now 'reasonably' workable PB JUL 19
Will the new legislation catch you unprepared? by Greville Janner A MAY 136

Data Protection Registry N DEC 12
Data protection rights PB OCT 22
Data Protection: Ignorance will be no excuse by Greville Janner A OCT 87

DAVIES, J.
Car benefit can still outweigh the scale charges A JUL 128
Limited partners income tax relief - Revenue setback PB JAN 22
Offshore funds - down but not out? C JAN 10

DAVISON, I.H.
Leadership and consultation - the path for ASC A MAR 148
Presses for Lloyd's prosecutions N NOV 9
Pulls ASC back into line over banks by Kate Atchley N MAY 4
To stand down from ASC N FEB 7

DCF - useful, but not always the right tool by David Franklin A FEB 100
Deamer, K.: Fibre optics - rapid information for stockbrokers A MAY 71
Dearden Farrow Readership: Dr Richard Taffler N NOV 7
Death Grants: Plea to raise them PB SEP 20
Debt/equity shift should curb overfunding trend by Brian Durrant C JUL 15
Debtors - those were the days by Derek Cross A APR 100

DEBTS
Collection - Barbara has ways of getting your money back by Adele Ward A SEP 82
Interest on foreign debts - conversion by Leon Cane N MAY 56

December auditing paper too easy? Think again! by Emile Woolf A MAR 108
Deception by computer: By Denis Keenan PB NOV 48
Decision-makers need to know more than figures tell by Keron Bhattacharya A AUG 75
Deductions from pay - reforms promised PB JAN 17
Deed of Variation: Making the most of, by Derek Robinson A MAR 80
Deep Discount Bonds: Draft legislation issued PB FEB 19

DEEP DISCOUNTS
Bonds - loophole PB NOV 21
Bonds draft legislation issued PB FEB 19
CCAB criticises draft law PB APR 30
Draft halts stocks exchange PB MAR 23

Defence: Coopers win MoD contract N JUN 11
Deferred tax and the budget - ASC statement PB MAY 21
Deferred Tax: Corporate tax: the new climate by Ken Inglis C JUN 14
Deferred tax: CT rates and the Budget by Howard Mellett A AUG 120

DEFERRED TAX
Davison pulls ASC back into line over banks by Kate Atchley N MAY 4
Deferred taxation - same rules, fresh impact by Howard Mellett A JUL 112
How companies dealt with increased provisions RA JUN 34

Deferred tax: How much to provide now by Chris Westwick A DEC 156

DEFERRED TAX
See Taxation Deferred
SOI ends uncertainty PB JUN 18
Statement of p & l movements PB AUG 43
Tax and ED 33 - should we discount discounting? by William Halton A NOV 112
Treatment in interim reports RA AUG 42

DELOITTE HASKINS & SELLS
Merger talks with Price Waterhouse N OCT 4
Thumbs down for ED 35 N OCT 11

Deloittes: Lecture - Leadership and consultation - the path for ASC by Ian Hay Davison A MAR 148
Demirag, I.: Overseas profits - can we find a happy medium? A AUG 80
Dental Practice Accounts: Associateship information sought PB JUN 23

DEPARTMENT OF TRADE AND INDUSTRY
Agrees to global bonding N MAR 7
Insolvency Service - new fees PB AUG 23
Institute initiative just the answer N MAY 6
Major shakeup N MAR 5
Not worried by overrides N APR 9
Wants views on EEC corporate entity proposal PB JAN 18

Deposits threatened by new law, say banks N AUG 11
Deposits threatened by new law, say banks - reader's comment LE SEP 54
Deposits threatened by new law, say banks - reader's comment LE OCT 62
Depreciation methods and asset lives by Don Egginton S DEC 128
Depreciation on revalued fixed assets by Matthew Patient C JUN 15

DEPRECIATION
ASC thumbs down for 'split depreciation' PB NOV 16
CCA and backlog depreciation - a fresh perspective by Michael Mumford A MAY 113
Revalued assets - try again, Deloitte's! - readers' comments C AUG 18
Revalued fixed assets - readers' comments LE OCT 61
Woolworth's - asset revaluation N OCT 10

Development Land Tax: Finance Bill PB MAY 25
Devonald, J.: North Sea oil and Schedule E A SEP 79
Diary Dates: Serving the shareholder RA FEB 30
Did they really say that...? N JUL 8
Did they really say that...? N AUG 7
Did they really say that...? N SEP 9
DIF: How it makes a difference - Computer Q & A N FEB 110
Diners Club: Insurance package N MAY 37

DIRECTORS
Dismissal of an MD - what can it cost N MAR 51
Duties of non-executive director not sinecure R FEB 124
Insolvency - concession on directors' disqualification PB AUG 21
Loans - audit brief PB DEC 22
Loans - s 66 poser RA JAN 81
National Insurance liabilities - CCAB attacks PB AUG 21
National Insurance liabilities - Chancellor's statement PB DEC 28
National Insurance liabilities - under ministerial review PB SEP 19
Paying the family director by John Jeffrey-Cook - reader's comment LE JAN 41
Pension-plan tax benefits go begging by Roger Parkin and Stephen Letza A OCT 158
Remuneration - taxation R OCT 148
Reports - more say more and say it better R MAY 40
Social Security Act 1975 PB MAR 19
Theft from 'own' company by Denis Keenan PB JUL 57
Weighted voting rights by Dennis Keenan N APR 118
Why minutes must be made to count by Ronald Severn A NOV 124
Wrongful acts R MAR 75

DISABLED
Allowance for incapacitated wife R JUL 147
Disabled persons - new Bill PB JAN 17
New allowance PB JAN 17
Vehicles - VAT PB AUG 28

Disciplinary Committee: See Institute - Disciplinary Committee
Disciplinary Scheme: See Joint Disciplinary Scheme
Discounted Cash Flow: Useful, but not always the right tool by David Franklin A FEB 100
Discounting: Deferred tax - tax and ED 33 - should we discount discounting? by William Halton A NOV 112
Discounts: To shareholders R JUN 111
Dishonesty and Corruption: Who draws the line? by Ian McLean Will A FEB 132
Dismissal of an MD - what can it cost? N MAR 51
Disputes: Resolution of by Customs - response to CCAB PB APR 32

DISTRICT SOCIETIES
Beds, Bucks & Herts N SEP 11
Birmingham N SEP 11

DISTRICT SOCIETIES continued
Birmingham - students' annual dinner N JAN 9
Birmingham and West Midlands N MAY 6
Committee - new chairman N JUN 8
Conference N APR 4
Croydon N DEC 7
Croydon - backs breakaway N OCT 7
Humberside and District N SEP 11
Leicestershire and Northamptonshire - president N AUG 11
Leicestershire and Northants N DEC 13
Liverpool N JUL 11
London N MAY 8
London - message goes on video N JUL 8
London - president N AUG 11
London - Student Introduction Service - pilot project with AAT N JUN 11
Manchester N MAY 5
Manchester N JUL 11
North West N JUL 11
Northern N JUL 11
Nottingham N SEP 11
Sheffield N JUL 11
South Eastern N SEP 11
South Essex N JUL 11
South Wales N JUL 11
South Western N SEP 11
Southern N JUL 11
Staffs, Salop and Wolverhampton N SEP 11
Thames Valley N SEP 11
Thames Valley N NOV 9
Tyne and Wear N JUL 11
West of England N SEP 11
West Yorkshire - president N AUG 11

District training boards are counsellors, too by Stephen Raznick A APR 131
Divorce: Financial relief PB JAN 16
Dogs and cash cows revisited by Keron Bhattacharya A NOV 134
Don't let planners meddle with your strategy by John Argenti A APR 152
Donations: Political by companies - when are they legal? by Gail Counsell C FEB 12
Dorward, N.: Pricing - formula to tame those wayward costs A NOV 101
Down-to-earth problems with an ACT star by Alan Secker A NOV 127
Downes, M.: Publicity and advertising - text of letter from Irish ICA President to members A JAN 100
Downey, Sir Gordon: CIPFA conference N JUL 8
DP Bill - further modifications PB MAR 19
Draft 13th Directive and you (Humour) A APR 143
Draft 13th Directive and you - readers' comments LE AUG 58

DRAFT AUDITING GUIDELINES
Prospectuses and reports - APC seeks comments PB APR 24
Prospectuses and the Reporting Accountant (text) O APR 137
Reliance on Other Specialists (text) O DEC 161

Driving Standards: Better driving incentive schemes boost profits by Ian Morton A FEB 126
DTI wants views on EEC 'corporate entity' proposal PB JAN 18

DUNHAM, R.
Budget at a glance N APR 18
Buy-backs - little appeal for listed companies C FEB 11
Family of accountants leads new hotel group A MAY 102
Framlington goes from 'strength to strength' A JAN 25
NCVO - clear voice for British charities A FEB 62
Norbain Electronics shows middlemen can be profitable A JUN 69

DUNHAM, R. continued
Privatisation programme - more thought needed C MAY 15
Valuable but neglected service A JUN 120

Dunlop: Audit switch as Edwardes takes charge N DEC 6
Durrant, B.: Debt/equity shift should curb overfunding trend C JUL 15
Duties of non-executive director not sinecure R FEB 124
E & T: Looking to the 1990s L OCT 1
Eagle Star battle time-limited PB FEB 16
Early Leavers: Transfer rights and pension protection PB JUL 18
Earnings per share - no revision but USM companies must apply PB DEC 22
ECGD: See Exports Credits Guarantee Department
Economic forecasts N FEB 6

ECONOMICS
1983 worst-ever for liquidations N FEB 7
1984 - growth year say forecasters N FEB 6
As safe as banks? L AUG 1
Business forecasting with fewer tears PB OCT 26
Change and decay in all around L SEP 1
Changing world, a changing Institute by Alan Mitchell C FEB 14
Company profits sharply up N FEB 6
Continued growth, lower interest rates by Richard Stutely PB DEC 40
Expanding productivity and stable interest rates by Richard Stutely PB MAY 33
Forecast figures N FEB 6
Higher wage costs, or less unemployment by Richard Stutely PB AUG 33
Industry gloomier on recovery hopes N SEP 8
Interest rates unlikely to ease yet N FEB 6
International trade - UK must go on trimming costs to stay in race by Richard Stutely PB JUN 30
Keep a check on wage and commodity costs by Richard Stutely PB SEP 30
Money supply definitions N FEB 6
Mrs T - on course, or just drifting? by Alan Mitchell C MAR 13
Strong dollar and the Mexican connection by Adrian Buckley C NOV 12
Third World debt - the risks of rescheduling by Brendan Brown C NOV 13
UK competitiveness will fall, inflation will not by Richard Stutely PB JUL 30
Unemployment - time to rewrite the rulebook by Don Barry A FEB 135
US dollar - due for correction? by Richard Stutely PB NOV 24
US monetary health and UK inflation by Richard Stutely PB APR 36
Wealthy take bigger slice of national cake N SEP 8
Who does what, and why, in Gt Britain plc? by Richard Stutely S OCT 135

ED 16: Events after the Balance Sheet Date (re-exposed) PB JUL 18
ED 19: Audit of Investments - UEC draft PB OCT 19
ED 22: Representations by Management PB JUL 18
ED 26: Accounting for Investments - draft PB OCT 18
ED 29: Laying the ghost in leasing's house of horrors by Peter Holgate A MAY 134
ED 30: Purchased goodwill - newsagents' dilemma RA MAR 33

ED 31
Merger accounting - outline of standard agreed PB JUN 19
New criteria for merger accounting PB FEB 15

ED 33
SOI ends uncertainty PB JUN 18
Tax and ED 33 - should we discount discounting? by William Halton A NOV 112

ED 34
Accounting by pension schemes to be first SORP PB APR 23
Draft - Pension Scheme Accounts (text) O MAY 120
Government proposals 'welcome but worrying' by Kate Atchley N APR 10
Pension scheme accounts PB MAY 20

ED 35
Accounting for the effects of changing prices (text) O AUG 123
Accounting for the effects of changing prices - published PB AUG 19
Breaking free of the CCA impasse by David Tweedie A OCT 115
Deloitte's 'thumbs down' for ED 35 N OCT 11
Government silence on CCA angers directors N DEC 8
Profession's leaders braced for possible ED 35 failure N NOV 4
Research out - debate goes on N SEP 4
Runs into first waves of criticism N AUG 4
SoI details simplifications (text) PB DEC 19
Will ED 35 find favour? RA DEC 50

Edey, H.: Form, substance and double entry C JUL 14
EDP Auditors Foundation: Toronto conference A OCT 68
EDP: Concern on EDP training by Jeffrey Chesters N AUG 12
Edsac, L.: When a computer company needs an accounting system A OCT 109

EDUCATION AND TRAINING
Communication skills - after the three 'Rs' the big 'C' by Mary Brandenberg A MAY 66
Concern on EDP training by Jeffrey Chesters N AUG 12
Courses and much more A MAR 64
Damning with half-hearted support - reader's comment LE JAN 41
District training boards are counsellors, too by Stephen Raznick A APR 131
Eighth Directive - UK's successful bargain by Martin Clayton C APR 16
Examination changes O SEP 16
Examiners comment (text) O AUG 129

Education and training: Examiners comment (text) - correction O SEP 16

EDUCATION AND TRAINING
Examiners offer clarification and advice for students PB AUG 19
For the '80s A MAR 65
How can son educated abroad become a chartered accountant? R MAY 138
Industrial members go for 'sandwich' option N JAN 8
Institute Council declares commitment to TOPP N MAR 4
Keeping on TOPP L NOV 1
Looking to the 1990s L OCT 1
New student body quickly into the fray by Richard Bickley C SEP 12
Only superbrains need apply - reader's comment LE MAR 58
Only 'superbrains' need apply - reader's comment LE APR 62
Outside public practice - TOPP - gently does it N FEB 5
Outside the practising office - the 'alternative option' LE JAN 41
Pilot project with AAT N JUN 11

EDUCATION AND TRAINING continued
Pointing money and skills in the right direction by Gabrielczyk and Lee A APR 128
Regional advisers N SEP 10
See also CPE - Students
Test of Basic Accounting Competence - Statement of Intent (text) O SEP 149
TOPP - gently does it N FEB 5
TOPP would have to come first N DEC 4
Training - let's stick to the proven path by Sir Kenneth Sharp A JUN 94
Training - when it pays to go outside by Chris Quarmby A MAR 69
Training for the '80s A MAR 65
Training in Industry LE JAN 41
Training in Industry - reader's comment LE JAN 41
Training in IT 'a high priority' says Institute N JUN 12
Training outside public practice - Institute Council declares commitment N MAR 4
Training outside public practice - TOPP - gently does it N FEB 5
Training the right people at the right time - Part II by Chris Quarmby A JAN 114
Video N JUL 10
Wanted - a new improved formula by David Mayston and Ivor Benveniste A JAN 102

EEC
8th Directive - wanted - a Greek accountancy profession by Kate Atchley N APR 6
Budget agreement - at last PB AUG 20
CCAB claims Vredeling proposals are 'disruptive' PB APR 24
Commission wants more controls on auditors N NOV 7
Directive will allow secret reserves N MAR 12
Directives on listing of securities PB JUN 20
Draft 13th Directive and you (Humour) A APR 143
DTI wants views on 'corporate entity' proposal PB JAN 18
Eighth Directive - commission wants more controls on auditors N NOV 7
Eighth Directive - adoption imminent PB FEB 19
Eighth Directive - UK's successful bargain by Martin Clayton C APR 16
Eighth Directive on auditors' qualifications adopted PB APR 24
Equal treatment in pension schemes PB FEB 19
European Economic Interest Grouping - given cool reception PB MAY 22
European Economic Interest Grouping - Lords' cautious support for EEIGs PB NOV 19
Fifth Directive - and Vredeling - Government seeks opinions PB JAN 19
Fifth Directive - CCAB has 'strong reservations' PB APR 24
Fifth Directive - is this Directive worth the bother? by Chris Nobes A AUG 117
Fifth Directive - UK auditors, beware this EEC directive by Paul Ginman A MAY 144
Fourth Directive - harmonisation, the Fourth Directive plank by Gail Counsell C JUN 17
Groups - the Commission was just biding its time by Catherine de Vallois C NOV 14
Higher wage costs, or less unemployment by Richard Stutely PB AUG 33
Lords' cautious support for EEIGs PB NOV 19
New EEC business entity given cool reception PB MAY 22
Ninth Directive - groups - the Commission was just biding its time by Catherine de Vallois C NOV 14

EEC continued
Progress on Eighth Directive N JAN 8
Rules against UK sex discrimination laws PB JAN 19
Scissions directive gets CCAB support PB OCT 21
Sixth Directive - scissions - your views sought PB JUL 18
Special measures case destined for European Court by Ernest Hoskin A JAN 83
Vredeling and Fifth Directive - Government seeks opinions PB JAN 19

Effect of notice in London Gazette by Denis Keenan PB NOV 46
Efficient Market Hypothesis: Long on theory, short on performance A MAR 95

EGGINTON, D.
Depreciation methods and asset lives S DEC 128
Fixed assets - costs, lives and depreciation S NOV 138

EGYPT
Loan curbs extended to foreign banks PB OCT 25
Tightening of bank loans PB MAY 32

Eighth Directive: UK's successful bargain by Martin Clayton C APR 16
Eire: See Ireland
Electronic Banking: NatWest Network Money Transfer Service N APR 40
EMH: long on theory, short on performance? by Terry Cooke A MAR 95
Employee involvement RA JAN 28
Employee Involvement: Emphasis varies in company reports RA OCT 34
Employees' phone bills - tax procedure RA FEB 125

EMPLOYEES
Interest relief PB FEB 21
Involvement RA JAN 28
Telephone bills - tax procedure R FEB 125

Employer and the closed shop by George Paynter A JUL 116
Employers' Associations: Auditing Guidelines - Trade Unions and Employers' Associations (text) O SEP 130
Employment Act 1982: Employee involvement and the auditor R APR 104
Employment Law: Dangers multiply as rules on equal pay expand by George Paynter A AUG 140

EMPLOYMENT
Employed or self-employed PB APR 30
Employees must adapt to new methods by Denis Keenan PB SEP 61
Expanding productivity and stable interest rates by Richard Stutely PB MAY 33
Higher wage costs, or less unemployment by Richard Stutely PB AUG 33
Home workers can be 'employees' by Stephanie Cooper PB AUG 56
Legislation - employer and the closed shop by George Paynter A JUL 116
Post-training obligations by Denis Keenan PB SEP 61
Protecting the non-union man by George Paynter A SEP 80
Protection (Variation of Limits) Order (draft) PB FEB 18
Protection - maternity pay and employer's insolvency by Denis Keenan PB OCT 54
Racial Equality Code of Practice PB FEB 17
See also Law Employment
Unemployment - time to rewrite the rule book by Don Barry A FEB 135
Wholesaler is 'employed' by Stephanie Cooper PB OCT 56

Encouragement wanted for the small investor: PB NOV 27
Encouraging Tenant Farmers PB JAN 16
Endersby, D.: Starting a cellar - for pleasure or for profit? A SEP 74
Energy: Upgraded lighting cuts costs while dispelling gloom by Sheena Wilson A JUL 103

ENGAGEMENT LETTERS
Auditing guideline PB JUN 19
Auditing Guideline (text) O JUN 107
Guideline imminent PB MAY 21

English, Irish and Scots aim for October start N JUL 5
Ensuring reasonable terms and conditions for student employment O JAN 127

ENTERPRISE ZONES
Chancellor adds to lure of enterprise zones by Tony Glover A JUN 79
New PB JUN 22

Entrepreneurs: Family of accountants leads new hotel group by Robin Dunham A MAY 102

EQUAL PAY
Dangers multiply as rules on equal pay expand by George Paynter A AUG 140
Equal Pay (Amendment) Regulations 1983 - SI PB FEB 18
First case PB DEC 25

EQUIPMENT LEASING ASSOCIATION
Mixed reception for grossing up by lessors N OCT 5
Plugs gap in SSAP 21 PB OCT 19
Recommendations - post budget lease accounting by lessors PB OCT 20
See also Leasing

Equity Capital: Raising equity capital - is the BES right for you? by Brian Armitage A JUN 77
Equity Finance: Revolution opens new frontiers for the professional by Richard Stutely A NOV 66
Equity: Seeking new equity R JUN 111
Ernst & Whinney: Audit switch as Edwardes takes charge N DEC 6

ESSENTIAL READING AND OFFICIAL MATERIAL CUMULATIVE INDEX
April 1984 to September 1984 PB SEP 17
August 1983 to January 1984 PB JAN 14
December 1983 to May 1984 PB MAY 20
February 1984 to July 1984 PB JUL 17
January 1984 to June 1984 PB JUN 18
July to December 1984 PB DEC 19
June to November 1984 PB NOV 16
March 1984 to August 1984 PB AUG 19
May 1984 to October 1984 PB OCT 18
November 1983 to April 1984 PB APR 23
October 1983 to March 1984 PB MAR 18
September 1983 - February 1984 PB FEB 15

Ethics Committee: See Institute Ethics committee

ETHICS
Change likely on new client fees N JUL 9
Industrial Members - action planned - protect jobs and reputations N JUL 7

Ethnic and sex monitoring N APR 13

EUROBONDS
Interest - draft legislation PB FEB 21
Interest on quoted PB SEP 24
Interest on quoted Eurobonds PB DEC 30

Eurolex: Institute On-Line information service launched N AUG 6
Euromarkets: Revolution opens new frontiers for the professional by Richard Stutely A NOV 66
European Accounting: Future of UEC, Groupe d'Etudes, under review N MAY 7
European Ferries counts the cost PB JUL 32
European Ferries modifies proposals PB AUG 38
European Investment Bank: Cheap loans N FEB 26
Ex-ministers join overspenders row N FEB 9
Examiners Comment (text) O AUG 129
Examiners Comment (text) - correction O SEP 16
Examiners offer clarification and advice for students PB AUG 19

EXCHANGE RATES
Overseas profits - can we find a happy medium? by Istemihan Demirag A AUG 80
Strong dollar and the Mexican connection by Adrian Buckley C NOV 12
US dollar - due for correction? by Richard Stutely PB NOV 24

Expanding productivity and stable interest rates by Richard Stutely PB MAY 33
Expat - worth his money, or an expensive luxury? by Derek Jay A JUL 75
Expensive economies for the ratepayer N SEP 9
Export Credits Guarantee Department: To become public corporation? N MAY 5
Export Credits: On-screen LINK to help finance exports by Noel Terry A NOV 164
Exports Credits Guarantee Department: Position worsening N FEB 9

EXPORTS
1985 Japanese training opportunity N MAY 12
Insurance - ECGD to become public corporation? N MAY 5
See also International Trade
Where 'cost' plus markup spells lost opportunity by John Butcher A JUN 122

Extending the frontiers L DEC 1
FA 1984 and the tax-based investment market by Robert Burton A NOV 64

FACTORING
FCA establishes new style advisory service PB OCT 31
Revolution opens new frontiers for the professional by Richard Stutely A NOV 66

Failure to Pay: Disputed debt by David Kobrin PB NOV 48
Fair shares when the partnership slices the cake? by Tony Myers A OCT 150
Family of accountants leads new hotel group by Robin Dunham A MAY 102
Far East: Malaysia is top tip PB NOV 26

FARMING
CTT - stud farms PB AUG 25
Finance Bill amendments PB SEP 23
Start farming with a share(d) holding by Barry Gamble and Andrew Slack A JUN 76

Farrand Committee: Non-solicitor conveyancing PB NOV 19

FASB
Audits of casinos - high rollers note PB NOV 18
Determining the Measurement Date of Stock Option, Purchase & Award Plan involving Junior Stock PB OCT 19

FASB continued
ED - Accounting for the Costs of Computer Software to Be Sold, Leased or Otherwise Marketed PB OCT 19
ED - Recognition and Measurement in Financial Statements of Business Enterprises PB FEB 16
End of 'constant dollar' disclosure PB NOV 18
FAS 75 - Deferral of Pension Plans Standard for State and Local Government PB JAN 15
FAS 76 - Extinguishment of Debt PB JAN 15
FAS 77 - Reporting by Transfer Rules for Transfers of Receivables with Recourse PB FEB 16
FAS 78 - Classification of Obligations that are Callable by the Creditor PB FEB 16
Invitation to comment - the FAS 33 experiment PB FEB 16
Invitation to comment - Timely Financial Reporting PB FEB 16
Post-retirement benefit costs - FASB seeks disclosure PB AUG 20
Slogs on PB DEC 22
Statement 35 - Pension plan accounting - applicability to government schemes deferred PB JAN 15
Statement 79 - Concession for private company acquisitions PB MAY 21
Statement 80 - Accounting for Futures Contracts PB OCT 19
Still young, but under pressure to slow down by Edward Symonds A SEP 159
Takes a pounding on pensions costs N MAR 8
Year-end flourish PB FEB 16

Fast and flexible accounting from family of software by Neville Ash A NOV 90
Fast and friendly worker displays some bad habits by Roger Tuffin A JUN 83
Faunce, C.: PAYE - North sea success for the Revenue A OCT 160
Fearn, D.: Small business - do accountants fail as watchdogs? A JUN 66
Fee income models for cash flow forecasts by Dennis Sherwood A MAY 127
Fees and ads and business sense N MAY 8
Fees: Ethics Committee - 'low balling' rules to stay for time being N SEP 6
Fibre Optics: Rapid information for stockbrokers by Kevin Deamer A MAY 71
Fighting fraud the Fletcher way by Gail Counsell N DEC 9

FILM INDUSTRY
Capital allowances PB JUL 21
Three new reliefs PB AUG 26

Finance Act 1982: S 40 - unapproved share option schemes PB MAY 25
Finance Act 1984: Tax-based investment market by Robert Burton A NOV 64
Finance Act: Corporation tax IFS and buts... by Gail Counsell N AUG 13
Finance Bill (No. 2): Published - notes on PB MAY 24
Finance Bill 1984: CCAB anxious over uncertain outcome PB JUN 18

FINANCE BILL
Future allowable depreciation - reader's comment LE JUL 60
Technical - a radical solution by James S. Coote C FEB 13

Finance Corporation of America: SEC forces accounting switch N OCT 13
Finance Houses: Revolution opens new frontiers for the professional by Richard Stutely A NOV 66
Finance: Dogs and cash cows revisited by Keron Bhattacharya A NOV 134

Financial Director Software - Package that's safe but not so friendly by Malcolm Cole A FEB 119
Financial Management Advisory Service Experiment by Kenneth Jones C OCT 15
Financial Management: Minimum level reduced PB NOV 25
Financial Managers: Ahead in pay stakes N DEC 13

FINANCIAL MODELLING
Bubble diagrams - fast route to a logical flow by Dennis Sherwood A JUL 107
Fee income models for cash flow forecasts by Dennis Sherwood A MAY 127
See also Computers - Software

Financial Relief on divorce PB JAN 16
Financial Times: Microfiche statistics N APR 40
Finn, M.: Property too often neglected in the assets reckoning A OCT 84
Fire Prevention: Simple rules to stop a business going up in smoke by Frank Smith A OCT 69
Firms take on more graduates - pass rate up N APR 12
First fruits of new project N FEB 9
Fixed assets: Costs, lives and depreciation by Don Egginton S NOV 138

FIXED ASSETS
Depreciation on revalued fixed assets by Matthew Patient C JUN 15
Readers' comments LE OCT 61
Revalued assets - try again, Deloitte's! - readers' comments C AUG 18

FLEET VEHICLES
Better driving incentive schemes boost profits by Ian Morton A FEB 126
Scope for savings on your fleet by John Blauth A JUL 127

FLETCHER, A.
Fighting fraud the Fletcher way by Gail Counsell N DEC 9
Urges 'wider role' for accountants N APR 8

Flotation: How Norbain made its USM debut A JUN 71
Flotations: Liability for misstatements in a prospectus by Denis Keenan S AUG 89
FMASE: Way ahead for small business? by Kenneth Jones C OCT 15
Football Clubs: Tax Debts PB MAR 24
Ford, B.: Southern district society president N JUL 11
Foreign Companies Controlled: See Controlled Foreign Companies
Foreign Corporations: Controlled - Finance Bill PB MAY 25

FOREMAN, A.
Budget at a glance N APR 18
CGT - Lords ruling on 'living together' PB MAR 24
Charities - negotiating the tax maze - correction CO JAN 41
Court of Appeal decision protects accountants PB FEB 22
Furniss v Dawson - logical extension of Ramsay C APR 15
Garage allowance taxable PB JAN 23
Residence status provides key to that tax holiday A JUL 71
Revenue blinded by science A FEB 54
Strategy for the entrepreneur A AUG 98
Tax planning and business structures C JUN 15
Valuable but neglected service A JUN 120

Forestry: When to choose broad leaves rather than conifers by Norman Weiss A OCT 154
Forget the jargon, let's communicate by Roy Chandler A MAR 105
Forget the jargon, let's communicate by Roy Chandler - reader's comment LE SEP 54
Form of accounts for company limited by guarantee R FEB 124
Form, substance and double entry by Harold Edey C JUL 14

FOSTER, D.
APC new chairman N JUL 6
Auditor and fraud - watchdog or bloodhound C DEC 17

Foundation Examination to be scrapped O SEP 16

FOUNDING SOCIETIES CENTENARY AWARD
1984 - Obligations to society come first - Lord Benson N JUN 12
Know anyone outstanding? N NOV 7
To be presented to Lord Benson A MAY 77

Framlington goes from 'strength to strength' by Robin Dunham A JAN 25

FRANCE
Foreign purchase of domestic bonds PB NOV 23
Incentives for investment PB MAR 26
Income tax cut PB OCT 25
Practice rights information sheet N OCT 13

FRANKLIN, D.
DCF - useful, but not always the right tool A FEB 100
DCF - useful, but not always the right tool - reader's comment LE MAY 60

Franks Committee: Appeal procedures stray from rules of 'fair play' by Ernest Hoskin A FEB 78

FRAUD
Auditor and fraud - watchdog or bloodhound by Derek Foster C DEC 17
Auditor's key role in strengthening network defences by Ken Lindup A OCT 76
Auditors may play direct role in regulation N DEC 6
Davison presses for Lloyd's prosecutions N NOV 9
Deception by computer by Denis Keenan PB NOV 48
Dishonesty and corruption - who draws the line? by Ian McLean Will A FEB 132
Fighting fraud the Fletcher way by Gail Counsell N DEC 9
Fraud, materiality and negligence - some audit posers by Emile Woolf S NOV 146
Fraudulent trading convictions more likely? by Denis Keenan PB JUL 57
Investigating commercial fraud PB SEP 19
Investigation - new team to tackle commercial crime N AUG 8
Roskill - act in haste, repent at leisure by Gail Counsell C NOV 15
Roskill - Institute urges better use of experts in fraud trials PB DEC 24

Freeman, J.: NSLC - vice-chairman N AUG 13

FRIENDLY SOCIETIES
Bill will clarify 'doubtful' contracts PB JUL 23
Tax-free bond breaks new ground PB OCT 31

From riches to riches - the USM success story A JAN 26

FT-SE 100 INDEX
Share index N JUN 33
Tax PB JUL 21
Tax cheer PB JUL 33
Full-time work requirement may be unlawful by Stephanie Cooper PB DEC 64

FUNDS STATEMENTS
Baffling brackets RA JUN 36
Time to end the confusion by Julian Mason - reader's comment LE APR 60

Furnished Holiday Lettings: See Holiday lettings - furnished

FURNISS V DAWSON
Logical extension of Ramsay by Tony Foreman C APR 15
Tax planning alive and kicking - after Furniss v Dawson by Sa'id Mosteshar A OCT 94

Future computer and IRIS incomplete records system by Geoffrey Holmes A JAN 109
Future looks promising for newly qualifieds N OCT 8
Future structure of gilt market PB DEC 23

FUTURES
AFBD - established PB JAN 15
London Meat Futures Market - VAT order PB MAY 30

Gabrielczyk, J.: Pointing money and skills in the right direction A APR 128
Gambia: Practice rights information sheet N APR 13
Gamble, B.: Start farming with a share(d)-holding A JUN 76
Garland, M.: Offshore companies and trusts - what ground rules now? A FEB 93
Gartmore Fund: Moneybuilder Plan N MAY 37
GASB: United States - to be established N MAR 9
Gaselee, J.: Insurance - a vital defence, neglected at your peril A OCT 65
GCHQ compensation R OCT 148
Gearing up for October and the Great Unknown by Gail Counsell N SEP 6
German Accountants Group: Rethink on inflation accounting N JUN 7

GERMANY
Accounts - through uniformity to intelligibility by Jeffrey Chesters A OCT 142
Anglo/German seminar - concern on EDP training by Jeffrey Chesters N AUG 12
Practice rights information sheet N OCT 13
See also West Germany
Tax deduction for country risks by G. Porsch PB FEB 24

Gillams, C.: Profligate banks head innocents to the slaughter A AUG 144
Gillett, P.: Customer service sets challenge for packaged software A OCT 105
Gillies, P.: West of England district society president N SEP 11

GILTS
Building societies - profits on PB APR 26
Future structure of gilt market PB DEC 23
Inflation worries spur demand for index-linked PB DEC 44
New arrangements for gilts dealing PB OCT 21

Ginman, P.: UK auditors, beware this EEC directive A MAY 144
Glendinning, R.: Rates - there must be a fairer way A DEC 72

GLOVER, T.
Chancellor adds to lure of enterprise zones A JUN 79
What does 'spacebudgeting' mean to you? A JUL 121

Glynn, J.: VFM audits for private sector? A MAY 140
Go East, young accountant... or even EEC-wards by Mary Brandenberg A JUL 66

GODFREY, P.
Co-opted to Council N JUL 6
To take over as chairman of ASC by Kate Atchley N JUN 4

GOLD
1984 outlook brighter PB JUL 32
Scrap - VAT PB MAY 30

Goodman, M.: Corporate report update wanted N AUG 12

GOODWILL
ASC approves goodwill standard PB MAY 20
See also ED 30
Written off - case before Special Commissioners PB JUL 24

Governing the Institute: Poor response to Tricker truncates consultation N MAY 8

GOVERNMENT ACCOUNTANCY SERVICE
Accountant wins highest civil service salary N JUL 4
MPs back Sharp N APR 12
Sharp calls for PM to act on HOTGAS post N MAR 4

Government proposals 'welcome but worrying' by Kate Atchley N APR 10
Government silence on CCA angers directors N DEC 8
Government Statistical Information: Guidelines on protection PB AUG 22
Government's 'keep natives happy' plans slated N JUN 10
Governmental Accounting Standards Board (US): To be etablished N MAR 9

GOWER REPORT
Concern grows over regulation plans N MAY 6
Fletcher urges 'wider role' for accountants N APR 8
Institute in discussions with Government N JUN 8
Obligations to society come first - Lord Benson N JUN 12
Points up profession's division N MAR 6
Proposals N MAR 7
Scots query Gower N SEP 10
Statutory framework sought PB FEB 17
Strong opposition from CCAB PB JUN 20
That'll do nicely - or will it? by Gail Counsell CO MAR 16
Who do you work for? L MAR 1

GRANTS
Claims PB SEP 18
Thornton Baker database N AUG 13

GRAPHICS
Accountant among the plotters - Hewlett-Packard HP7470A by Geoffrey Holmes A APR 72
Business colour graphics on the IBM PC or XT by Geoffrey Holmes A APR 74
How to present your message graphically by Geoffrey Holmes A APR 64

Gray, R.: Uncharitable view of accounting A AUG 84

GREECE
Bleak future for offshore headquarters PB JAN 24

GREECE continued
Wanted - a Greek accountancy profession by Kate Atchley N APR 6

Green, O.: Knighted N AUG 10
Greener, M.: Sale of century - is Concorde the mystery prize? A DEC 103
Grier, I.: Reservation of title - Romalpa cases re-examined A OCT 91

GRIEVESON GRANT
Combined p & l accounts N NOV 6
Far East review PB NOV 26

Group Accounts: Croda and Dowty tame a monster by Ian Whitehouse A AUG 106

GROUP RELIEF
Measuring (and making the most of) group relief by Peter Crouch A DEC 96
Planning to better advantage by Peter Crouch A NOV 116

Group Sales: Solving the group pricing puzzle by John Butcher A AUG 114
Groupe d'Etudes: Future under review N MAY 7
Groups - the Commission was just biding its time by Catherine de Vallois C NOV 14
Grunberg, M.: Helping your client over the computer hurdle A MAY 83
Guarantees: Video guarantee RA JAN 82
Gunning, R.: Fog index - better writing A MAY 70
Gwilliam, D.: Auditing research - time to go back to university A DEC 88

HAGGIE, D.
Annual Report - 9 point checklist gets it right A MAY 72
Annual report as an aid to communication A AUG 66

Hailsham, Lord: Unpalatable advice our duty N NOV 9
Halliday Simpson: JDS inquiry finds against firm N JUN 9
Halton, W.: Tax and ED 33 - should we discount discounting? A NOV 112
Handicapped: VAT on building alterations for PB MAY 28
Handling the rougher client by J.F. A MAY 146

HARDCASTLE, A.
Changes will boost small firms - advertising N JUL 4
CIPFA - why we should support the proposed merger C DEC 18
Confirms Institute's CCAB move N SEP 7
Inflation accounting - If we don't act, Government will N MAR 11
New president L JAN 1
New president N JAN 7
Profile by Geoffrey Holmes A JAN 60
Why the CCAB's role must be sharpened C SEP 13

Harmonisation - the Fourth Directive plank by Gail Counsell C JUN 17

HARPER, W.
How now, you secret, black and midnight hags... A FEB 81
Leave prudence to the young! A AUG 118
Secret is knowing when to turn a blind eye A APR 97
Would the real variance please stand up! A MAY 130

HARVEY, M.
New AAT president N JUN 11
Three-way path to fair analysis of performance A NOV 110

Hayllar, D.: Step-by-step guide to growth by acquisition A MAY 132

Hazards at Work: Don't trip on the safety rules by Vic Quayle A JUL 130
Health and safety - penalties to be reviewed PB JAN 17
Health and Social Security Benefits: New rates PB AUG 26
Health and Social Security Bill PB JAN 16
Health and Social Security: See also Social Security

HEALTH INSURANCE
New type of permanent cover N MAR 32
Unit-linked permanent health plan PB OCT 30

Health: Old 'uns get back in the running for health by Guy Abel A MAR 116
Help the sales director smarten up his pricelists by John Butcher A JAN 95
Helping the small business to fail L MAY 1
Helping your client over the computer hurdle by Mike Grunberg A MAY 83
Henderson Singapore and Malaysia Trust N APR 40
Herald, A.: Thames Valley district society president N SEP 11
Here be dragons and witches by J.F. A OCT 162
Here Soon: A swap for accountability by J.F. A JUN 62
High-interest cheque account N MAR 32
Higher profile demanded of IMC N MAR 5
Higher wage costs, or less unemployment by Richard Stutely PB AUG 33
Hillyer, J.: Charity begins in the accounts C DEC 14
Hinde, S.: Control total approach to computer auditing A AUG 100

HIRE PURCHASE
SSAP 21 - Accounting for Leases and Hire Purchase Contracts (text) O SEP 92
Value of a cash register N JAN 40

Holden, R.: Manchester district society president N JUL 11
Holding Companies: No separate P & L account RA APR 42
Holgate, P.: Laying the ghost in leasing's house of horrors A MAY 134

HOLIDAY LETTINGS
Furnished - and caravans PB JUL 22
Furnished - Finance Bill PB MAY 25
Furnished - Finance Bill - CCAB comment on PB JUN 18
Furnished - legislation PB MAR 22
Furnished - need clarification PB APR 30
Furnished - taxation PB AUG 24

Holland, M.: Tax-efficient leasing - more pitfalls than one! A JAN 47

HOLMES, G.
Accountant among the plotters - Hewlett-Packard HP7470A A APR 72
Barrow-boy road to success in business A JUL 110
Business colour graphics on the IBM PC or XT A APR 74
Computer Q & A A JAN 112
Computer Q & A N FEB 110
How to present your message graphically A APR 64
IRIS incomplete records system and the Future A JAN 109
Management data at your fingertips, fast and painless A AUG 108
Modelling package for the big job A JUN 132
Offers for sale - there must be a better way! A SEP 162

HOLMES, G. continued

Palantir truly friendly word processing and mailing system A FEB 117
R & D disclosure standard - a touch of the schizoids A FEB 55
When there's a big job to be done, it's 'Send for Benson!' A MAY 77
'Professionalism is what I shand for' - Hardcastle A JAN 60

HOME COMPUTER
For business - Computer Q & A N FEB 110
For business - reader's comment LE JUN 61

Home income plans for the elderly by Alan Kelly A DEC 82

HOME OWNERSHIP
Are pension mortgages best by Alan Kelly A DEC 84
Home income plans for the elderly by Alan Kelly A DEC 82
Rates - there must be a fairer way by Robert Glendinning A DEC 72
Why building societies must quote APR by John Rickard and Michael Jackson A DEC 75

Home workers can be 'employees' by Stephanie Cooper PB AUG 56
Homer, A.: Man proposes - God or the taxman disposes A MAY 117

HONG KONG
Budget 1984/85 PB APR 33
Grieveson Grant review PB NOV 26

HONOURS LIST
Awards N FEB 4
Awards N AUG 10

Horse Breeding: CTT - stud farms PB AUG 25

HOSKIN, E.
Appeal procedures stray from rules of 'fair play' A FEB 78
'Special measures' case destined for European Court A JAN 83

Hot Take-Away Food Action Group: Out of the frying pan into the VAT N AUG 11
Hotels: Family of accountants leads new hotel group by Robin Dunham A MAY 102
HOTGAS: MPs back Sharp N APR 12
House and contents insurance N MAR 32
House loan information PB SEP 19
House Prices: Moving in line with earnings PB NOV 26

HOUSING ASSOCIATIONS
PB DEC 22
Auditing guidance on way PB SEP 17
Auditing guideline - available PB NOV 17
Auditing Guideline (text) O DEC 143

Housing Defects Act 1984: Royal assent PB SEP 21
Housing Defects Bill PB JUN 21
Housing Market: Up go prices, but no boom just yet N JUN 32
How can we make the balance sheet useful? L APR 1
How do I change my names? RA FEB 125
How inflation runs PB MAR 28
How is the RPI put together? by Richard Stutely A MAR 139
How now, you secret, black and midnight hags... by Bill Harper A FEB 81
How small firms see it N OCT 6
How team effort can outwit the computer raider by Martin Samociuk A OCT 71
How the examiners see the CAPM by Peter Boys S DEC 136
How the new increases work out by Ken Bartlett A NOV 170
How the Treasury rejected Zog, and prolonged the war by Alan Mitchell A NOV 33
How to choose the right overseas auditor by Mike Timms A SEP 138
How to present your message graphically by Geoffrey Holmes A APR 64
Huddersfield: Doing nicely without it, thank you... N OCT 7

HUNGARY
Foreign employees PB JUL 28
New general income tax PB MAR 26

HUSSEY, R.
USM so far come on in, the water's fine A NOV 78
Vredeling ready to spring the trap on the unwary A FEB 75

Ian FCA settles for the Good Life by Malcolm Cole A NOV 60
IAPC: Inter-bank confirmation procedures PB MAR 19

IASC
Chairman N APR 12
ED 26 - Accounting for Investments - draft PB OCT 18
IAS 23 - Capitalisation of borrowing costs PB MAY 21
IAS 24 - Related Party Disclosures PB JUL 18

ICMA
Association succeeds - will ICMA follow? N DEC 12
Banyard chosen as president N AUG 9
Defiant Allen hits out at 'backward-looking' auditors N JAN 4
Greater accountancy input needed in R and D N MAY 12
New strategy N MAY 11

IFAC
Enjoys Scottish hospitality N JUN 7
Future issues N JUN 7
Handbook - worldwide guide to profession N JUL 8
Manila conference discussed N JUN 7
New guidelines agreed N JUN 7

IFS: See Institute for Fiscal Studies N JUN 6
Ignore program procedures at your peril by Rod Perry and Peter Cooke A APR 122
Importers system simplified PB DEC 32

IMPORTS
Deferment of VAT and customs duties PB AUG 30
New customs duty and VAT reliefs PB AUG 28
Trends PB JUN 30

Incomes: Wealthy take bigger slice of national cake N SEP 8
Incomplete records for single or multi terminal user by Malcolm Cole A MAR 124
Incorporation - muddled rules ripe for change by Charles Smith A APR 110
Incorporation: Barrier to industrial action by John North N JUN 54
Indemnity: Institute urges higher cover N APR 13
Index-linked gilts PB DEC 44
India: Practice rights information sheets issued N JAN 9

INDONESIA
Details of new tax laws PB FEB 24
Foreign investment PB DEC 36
Withholding tax for foreigners PB NOV 23

INDUSTRIAL MEMBERS
Action planned - protect jobs and reputations N JUL 7
Go for 'sandwich option' N JAN 8
Industrial Technology Fund: Launched N OCT 8
Industrialists debate specialist certificates N DEC 7
Industry gloomier on recovery hopes N SEP 8
Industry: Social trends set UK managements a fierce challenge by Francis Kinsman A OCT 139

INFLATION ACCOUNTING
Breaking free of the CCA impasse by David Tweedie A OCT 115
CCA - profession fails in its duty to business by Ken Sharp A APR 125
German Accountants Group - rethink on inflation accounting N JUN 7
Government silence on CCA angers directors N DEC 8
If we don't act, Government will, warns Hardcastle N MAR 11
Profession's leaders braced for possible ED 35 failure N NOV 4
Reader's comment LE AUG 58
SOI under fire - will we turn full circle? N JUN 6
SSAP 16 breakthrough PB JAN 14
Where do we go from here? L JUL 1
Why management sees no merit in a CCA changeover by Jan de Jong A FEB 108

Inflation worries spur demand for index-linked gilts PB DEC 44

INFLATION
1915 - 1984 PB MAR 28
How is the RPI put together? by Richard Stutely A MAR 139
There's more than one path through the prices maze by Richard Stutely A APR 114
UK competitiveness will fall, inflation will not by Richard Stutely PB JUL 30
US monetary health and UK inflation by Richard Stutely PB APR 36

INFORMATION TECHNOLOGY
Initiatives launched N AUG 6
Institute pressing campaign to boost IT N NOV 10
Institute seeks to maintain its lead N MAR 5
To boost competition N OCT 9
Training in IT 'a high priority' says Institute N JUN 12
Vital role of the IT Group - for all of us by Nick Tarrant A JUN 136

Inglis, K.: Corporate tax, the new climate C JUN 14

INLAND REVENUE
Christmas card N FEB 8
See also Taxation - Revenue

Insider Dealings: Two charged PB DEC 23
Insider Trading: Long arm of the SEC PB APR 26
Insolvency experts - reader's comment LE APR 60

INSOLVENCY
Department of Trade and Industry Insolvency Service - new fees PB AUG 23
Imminent White Paper will be 'extensive' N MAR 7
Industrialists debate specialist certificates N DEC 7
Liquidation - no double proof by Dennis Keenan N APR 57
Liquidator unable to claim special account by David Kobrin PB SEP 59
Proposals amended PB SEP 19

INSOLVENCY continued

Reactions to the White Paper by Keith Otter C JUL 13
See also Law Insolvency
Signed certificate of solvency R AUG 64
White Paper - accountants' mixed response PB JUN 20
White Paper - concession on directors' disqualification PB AUG 21
White Paper - implications by Keith Otter C APR 14
White Paper - qualified acceptance for proposed reforms N MAY 7
White paper broadly in line with Cork PB APR 25

Insolvent Company Purchase: When the receiver sells, prepare for hard bargaining by John Talbot A OCT 122
Institute Exposure Drafts: See ED...
Institute falls behind in 'market share' by Paul Norkett A JUL 124
Institute falls behind in 'market share' by Paul Norkett - reader's comment LE SEP 54

INSTITUTE FOR FISCAL STUDIES
Corporation tax IFS and buts... by Gail Counsell N AUG 13
SOI under fire - will we turn full circle? N JUN 6

Institute of Cost and Mangement Accountants: See ICMA

INSTITUTE
Acts to aid small firms N APR 9
Address - reader's comment LE OCT 64
Advertising - members force debate at agm N JUN 5
AGM - ad motion fails but 'Council must explain better' N JUL 4
AGM - advertising - members force debate N JUN 5
AGM - advertising up for debate N MAY 11
AGM - motion on advertising - text N JUN 5
Aided Nobel winner N DEC 13
Annual church service N JUN 9
Appeal Committee Report - 5 April 1984 O JUL 123
Appeal Committee Report - 6 September 1984 O DEC 126
Appeal Committee Report - 7 June 1984 O SEP 164
Birmingham students' annual dinner N JAN 9
Boothman - new vice-president N JAN 6
Building societies Green Paper - Institute voices concern PB DEC 25
CABA - appeal - reader's comment LE MAR 54
CABA - May date set for annual meeting N APR 12
Carsberg sues Accountancy Age N JAN 7
Certificates - industrialists debate specialist certificates N DEC 7
Changing world, a changing Institute by Alan Mitchell C FEB 14
Chartac Recruitment Service A MAR 62
CIPFA - merger - extending the frontiers L DEC 1
CIPFA - merger - other institutes set to follow suit N DEC 5
CIPFA - merger - profession faces radical reform N DEC 4
CIPFA - merger - why we should support the proposed merger by Alan Hardcastle C DEC 18
Co-options to Council bring broader base N JUN 9
Computer software index N JUL 10
Computer software index N AUG 6
Conference dates - looking at tax management N OCT 11
Conference with Scottish Institute N DEC 13
Corporate campaigns considered N JUN 5

INSTITUTE continued

Corporate report update wanted by Mike Goodman N AUG 12
Council - bye-elections N FEB 8
Council - co-options N JUL 6
Council - co-options bring broader base N JUN 9
Council - elections N JUL 5
Council - elections PB DEC 19
Council - Sir Douglas reflects... 20 years on by Sir Douglas Morpeth C AUG 14
Council declares commitment to TOPP N MAR 4
Council elections N JAN 9
Croydon branch N MAR 12
Croydon branch - referendum N JUL 10
Cut price NCC directories for members N NOV 10
Director of public affairs appointed N AUG 6
Disciplinary Committee Report - 14 August 1984 O DEC 126
Disciplinary Committee Report - 15 November 1983 O MAR 155
Disciplinary Committee Report - 17 April 1984 O NOV 177
Disciplinary Committee Report - 17 July 1984 O NOV 177
Disciplinary Committee Report - 18 October 1983 O FEB 141
Disciplinary Committee Report - 18 September 1984 O DEC 126
Disciplinary Committee Report - 19 June 1984 O NOV 176
Disciplinary Committee Report - 2 February 1984 O APR 142
Disciplinary Committee Report - 20 March 1984 O JUN 64
Disciplinary Committee Report - 20 September 1983 O FEB 141
Disciplinary Committee Report - 21 February 1984 O JUN 64
Disciplinary Committee Report - 22 May 1984 O SEP 164
Disciplinary Committee Report - 24 January 1984 O APR 142
Disciplinary Committee Report - 3 May 1984 O AUG 93
Disciplinary Committee Report - 3 November 1983 O FEB 141
Disciplinary Committee Report - 5 July 1984 O NOV 176
Disciplinary Committee Report - 8 December 1983 O APR 142
Disciplinary Committee Report - 8 March 1984 O JUN 64
Disciplinary Committee Report - reader's comment LE FEB 49
Disclipinary Committee Report - 17 April 1984 O JUL 123
Discussions with Government on Gower Report N JUN 8
District training boards are counsellors, too by Stephen Raznick A APR 131
Duke of Gloucester - presentation N DEC 12
E & T - looking to the 1990s L OCT 1
E & T to appoint regional advisers N SEP 10
Ensuring reasonable terms and conditions for student employment O JAN 127
Ethics committee - change likely on new client fees N JUL 9
Ethics committee - industrial members - action planned N JUL 7
Ethics Committee - interpretational note - Business Expansion Funds O JAN 127
Ethics Committee - interpretational note - professional independence O JAN 127
Ethics committee - rules on staff advertising PB NOV 16
Ethics Committee - 'low balling' rules to stay for time being N SEP 6
Examinations - reader's comment LE FEB 50
Examiners comment (text) O AUG 129
Examiners comment (text) - correction O SEP 16

INSTITUTE continued

Examiners offer clarification and advice for students PB AUG 19
Foundation Examination to be scrapped O SEP 16
Founding Societies Centenary Award 1984 - Obligations to society come first - Lord Benson N JUN 12
Future issues 'think tank' N JUN 7
Gloucester House - opened A DEC 100
Goes on Prestel N APR 9
Great Hall competition N JAN 9
Great Hall competition - biggest frieze N AUG 7
Great Hall competition - biggest frieze - reader's comment LE OCT 64
Great Hall competition - blacksmith shows his metal N MAY 13
Group Relief - Avoidance - Draft Legislation PB MAR 23
Guidance statement - Negligence liability PB JAN 14
Guidance statement - Professional liability of accountants and auditors O JAN 120
Guidelines - publicity and advertising (revised text) O SEP 86
Hardcastle confirms Institute's CCAB move N SEP 7
Helps 'awareness' drive for small businesses N MAR 5
Hong Kong post for Bob Tricker N MAR 10
Image building task for new PR director N AUG 6
India - information sheets N JAN 9
Industrial Liaison Members - higher profile demanded of IMC N MAR 5
Industrial Members - action planned - protect jobs and reputations N JUL 7
Industrial Members Committee - higher profile demanded N MAR 5
Information Technology Group - standards N AUG 6
Information Technology Group - Vital role of the IT Group - for all of us by Nick Tarrant A JUN 136
Information technology publications PB AUG 19
Initiative just the answer N MAY 6
Insurance - extends scheme N SEP 10
Interfirm Comparison A MAR 62
Interfirm Comparison Scheme 1984 - open N JUN 11
International Affairs Committee N FEB 9
Israel branch N MAR 12
Joint Disciplinary Committees of Inquiry N MAR 6
Library A MAY 126
Library O NOV 177
London recruitment service - more firms seek technicians N MAR 4
Meeting members' needs A MAR 60
Members - special offer - Metropole Hotels PB JUL 33
Members' Registrar retires - Office boy who saved the Hall A JUN 106
Membership - Institute falls behind in 'market share' by Paul Norkett A JUL 124
Membership - reasons for being struck off R APR 104
Membership meetings - Take one a month for all round fitness L FEB 1
Monopolisation worry - Price Waterhouse Deloitte N OCT 4
New committee chairmen N JUN 8
New officers N JAN 7
New president L JAN 1
New president - Hardcastle N JAN 7
New prize N AUG 13
New student body (NSLC) - report issued N JAN 9
NSLC nears approval N FEB 8
OFT expects profession to act soon on advertising N JAN 4
On-Line information service launched N AUG 6

INSTITUTE continued

P & L - CCAB reform - making one's own case by Paul Rutteman C OCT 14
P & L - new chairman N JUN 8
P & L - Why the CCAB's role must be sharpened by Alan Hardcastle C SEP 13
P & L submissions - CCAB 'too cumbersome' N AUG 5
PE II six-month rule RA FEB 125
Pensions conference - Government proposals 'welcome but worrying' by Kate Atchley N APR 10
Plan to raise public relations profile N FEB 5
Plans for an Institute 'ASC' dropped by Kate Atchley N SEP 4
Poor response to Tricker truncates consultation N MAY 8
PR explained; advertising questioned N APR 4
Practice Advisory Service N JAN 126
Practice Advisory Service A MAR 62
Practice Advisory Service O APR 142
Practice Advisory Service - new appointment N JAN 7
Practice Advisory Service - referral O JUN 64
Practice rights information sheets - Antigua N MAR 12
Practice rights information sheets - Bahrain N AUG 7
Practice rights information sheets - Cyprus N MAR 12
Practice rights information sheets - France N OCT 13
Practice rights information sheets - Gambia, The N APR 13
Practice rights information sheets - Germany N OCT 13
Practice rights information sheets - India N JAN 9
Practice rights information sheets - Japan - update N OCT 13
Practice rights information sheets - Mauritius N OCT 13
Practice rights information sheets - Portugal N APR 13
Practice rights information sheets - Sierra Leone N APR 13
Practice rights information sheets - Trinidad and Tobago N AUG 7
Practice rights information sheets - United States N OCT 13
PRCC - Northern campaign lessons learnt by heart N FEB 8
PRCC plan for 1984 N APR 4
Pressing campaign to boost IT N NOV 10
Prize-giving N JUN 13
Profession prepares its new crystal ball N APR 9
Professional Development Services A MAR 64
Professional liability of accountants and auditors - guidance statement O JAN 120
Promoting the Institute N JUN 8
PSC - bad work - not persecution, but prevention by Michael Snyder CO MAR 15
Publications department A MAR 61
Publications department - address PB DEC 19
Publicity - 'exclusive offer' under scrutiny N JUN 6
Publicity and advertising - statement from the president O SEP 16
Publicity stands and leaflets N JUN 6
Ray's end of term challenge N JAN 6
Re-admissions to membership N MAY 11
Re-admissions to membership N JUL 6
Re-admissions to membership N AUG 7
Re-admissions to membership N SEP 7
Re-admissions to membership O MAR 155
Re-admissions to membership O JAN 126
Re-admissions to membership N APR 13
Regional Industrial Policy Conference N JUN 10
Regional Policy Conference N APR 12
Registrar retires N MAY 9
Registration - move that helps nobody by Clive Parritt C JUL 16
Registration - myths and facts O NOV 52

INSTITUTE continued

Registration and unity - issues on par with Tricker by Anthony Carey A NOV 86
Renews plea for technical Finance Bill PB NOV 21
Research Board - new chairman N JUN 8
Revamp strengthens role in technical field N DEC 11
Roskill - Institute urges better use of experts in fraud trials PB DEC 24
Royal architect to open Milton Keynes building N AUG 7
Rural recruitment study N APR 9
Scholarship study offer N APR 12
Secretariat changes N AUG 6
Seeks to maintain its lead - information technology N MAR 5
Special meetings - 250-signature rule wins broad support N JUL 5
SSAP 21 - Accounting for Leases and Hire Purchase Contracts (text) O SEP 92
Standing firm - CCAB 'too cumbersome' N AUG 5
Statement of Intent - Accounting for Pension Costs (text) O NOV 178
Statement of Intent: Test of Basic Accounting Competence (text) O SEP 149
Statement of Recommended Practice - accounting by pension schemes PB APR 23
Statements - reader's comment LE JUL 60
Structure - industrialists debate specialist certificates N DEC 7
Subscriptions N JUL 10
Technical Planning and Policy Committee established N DEC 11
Technical Publications - See Books - Accountants Digest, Tax Digest
Technical Services Department A MAR 61
Three members knighted N FEB 4
Training for the '80s A MAR 65
Training videos N DEC 12
Urges higher cover for professional indemnity N APR 13
Vacancies list N JUN 12
Work Experience Guidelines - computers a 'must' PB JUL 17
Work Experience Guidelines - on its provision (text) O JUL 136
'Professionalism is what I stand for' - Hardcastle by Geoffrey Holmes A JAN 60

INSURANCE COMMISSION
Beware tax implications R MAR 75
Tax treatment R JUN 111

INSURANCE
Against lost turnover N FEB 27
Cancellation of car insurance R APR 103
Cash withdrawal facility available PB NOV 26
Company audit reports - examples issued PB MAY 21
Compromise not binding by Paul Niekirk PB OCT 56
Costs incurred to minimise loss recoverable N MAR 52
Diners Club package N MAY 37
Disability income scheme - Legal and General N MAY 37
Discount for non-smokers N FEB 26
Discounts for non-smokers N FEB 27
ECGD position worsening N FEB 9
ECGD to become public corporation? N MAY 5
Future 'doubtful' says Weinberg PB AUG 34
Going concern - must insurance be adequate? R APR 103
GRE simplifies the questions PB DEC 42
House and contents N MAR 32
Industrial life assurance premium relief PB JUN 22
Institute extends scheme N SEP 10
Life assurance - beware with-profits policies PB AUG 38
Life assurance policies PB JUN 23
Life assurance relief PB MAY 26

INSURANCE continued

Life assurance relief PB AUG 24
Life assurance tax relief PB JUN 23
Make yourself a name at Lloyd's by John Rayer A NOV 74
Market tax-saving investigated N DEC 10
New type of permanent cover N MAR 32
Registry Of Life Assurance Commissions (ROLAC) agreement N APR 13
Rising cost of protecting your practice by John Sevastopulo A JUL 146
Subcontractor claim under main policy valid by David Kobrin N FEB 48
Tyndall Friendly Plan N FEB 27
Unit-linked permanent health plan PB OCT 30
Vital defence, neglected at your peril by John Gaselee A OCT 65

Intellectual property PB MAR 19
Intellectual Property Rights and Innovation PB MAR 19
Interest Cost: How a standard for capitalisation would be applied by Tony Philip A JUN 128

INTEREST RATES
Expanding productivity and stable interest rates by Richard Stutely PB MAY 33
Investments for liquid funds - returns N JUN 33
Unlikely to ease yet N FEB 6

INTEREST RELIEF FOR EMPLOYEES
PB FEB 21
Rules relaxed on loans to acquire shares PB JAN 20

INTEREST
Rates unlikely to ease yet N FEB 6
Relief for employees PB FEB 21
Relief for employees - rules relaxed on loans to acquire shares PB JAN 20

Interesting times, for the Institute L JAN 1
Interfirm Comparison Scheme: 1984 scheme open N JUN 11
Interim Reports: Deferred taxation treatment RA AUG 42
Internal Audit: Reliance on - Auditing Guideline (text) O DEC 154
International Accounting Standards Committee: See IASC
International Affairs Committee N FEB 9

INTERNATIONAL BANKING
As safe as banks? L AUG 1
Debt crisis threat remains N AUG 9
Debt crisis threat remains - reader's comment LE OCT 64
See also Banking
Strong dollar and the Mexican connection by Adrian Buckley C NOV 12
Third World debt - the risks of rescheduling by Brendan Brown C NOV 13

INTERNATIONAL FEDERATION OF ACCOUNTANTS
Council meeting N JUN 7
Handbook - worldwide guide to profession N JUL 8
See IFAC

International Tax by Alan Reid and Leslie Secular PB MAR 26

INTERNATIONAL TRADE
Operating abroad - more to it than knowing SSAP 20 by Mike Timms A JUL 114
Performance bonds - no longer a watertight mechanism by Leon Cane N JUL 58
See also Exports

International trade: UK must go on trimming costs to stay in race by Richard Stutely PB JUN 30

Intestacy: Husband excluded by wife's will by Stephanie Cooper N APR 58
Investment Offshore funds: See also Offshore Funds

INVESTMENT
Aid to charitable giving N FEB 27
Alliance BankSave offer current account interest N MAR 32
Allied Hambro - Financial Management minimum level reduced PB NOV 25
Allied Hambro - financial services in stores PB JUL 33
American Express - travel and entertainment service PB AUG 38
Analysts - no change in rankings PB OCT 31
Are 'alternatives' still a good investment bet? by Richard Stutely A SEP 69
Art and antiques - buying the best you can afford by Peter Johnson A SEP 65
Audit of investments - ED 19 - UEC draft PB OCT 19
Bank charges - another round of increases on the way? PB DEC 42
Barclay's Prime Account PB JUL 33
Bonds - Hawker Siddeley PB OCT 32
Bonds - tax rules clarified - US bonds look attractive PB OCT 32
Bristol & West Building Society - insurance PB SEP 34
British Telecom - City optimism over largest flotation PB NOV 27
British Telecom - getting set for November flotation PB OCT 30
Budget aftermath - what's really going on N MAY 36
Building Societies - hopes for mortgage rate cuts deferred PB OCT 32
Business expansion - Accountants' fund launched N MAY 37
Business Expansion Scheme - accountants slow to exploit investment opportunities PB NOV 25
Business Expansion Scheme - accountants' cautious welcome PB OCT 31
Business Expansion Scheme - still very attractive - but where's it heading PB AUG 39
Capital asset pricing model - underlying theory by Peter Boys S SEP 140
CAPM's implications for investment by Peter Boys S OCT 130
Card Protection Plan - credit card insurance PB OCT 32
CGT - exemption for corporate bonds PB AUG 34
CGT - exemption for corporate bonds PB SEP 32
Cheap EIB loans N FEB 26
Commercial tenants - booklet PB NOV 27
Commercial Union - prime saver PB NOV 26
Commercial Union - 'Key-man' cover PB OCT 32
Computer companies a worthwhile investment? by Michael Whittaker PB DEC 46
Concessions for shareholders - European Ferries counts the cost PB JUL 32
Concessions for shareholders - European Ferries modifies proposals PB AUG 38
Continental Life - comprehensive pension plan PB SEP 34
Continental Life Income Protection Plan PB OCT 30
Corporate tax, the new climate by Ken Inglis C JUN 14
Credit cards and personal liability by Mary Brandenberg A APR 37
Diary dates - serving the shareholder RA FEB 30
Disability income scheme - Legal and General N MAY 37
Discount for non-smokers N FEB 26

INVESTMENT continued
Discounts for non-smokers N FEB 27
DTI reminder on gilt unit trusts N FEB 27
Eagle Star - bond for expatriates PB DEC 48
Earnings per share - an alternative definition PB AUG 38
Earnings per share - an alternative definition PB SEP 34
Employee share ownership PB AUG 38
Encouragement wanted for the small investor PB NOV 27
Equitable Life inheritance trust PB JUL 33
FA 1984 and the tax-based investment market by Robert Burton A NOV 64
Far East - Malaysia is top tip PB NOV 26
Fixed commissions N APR 40
Framlington goes from 'strength to strength' by Robin Dunham A JAN 25
Friendly Societies - tax-free bond breaks new ground PB OCT 31
Future 'doubtful' says Weinberg PB AUG 34
Gartmore Fund - Moneybuilder Plan N MAY 37
Gilts - inflation worries spur demand for index-linked PB DEC 44
Girobank interest rates PB OCT 32
Going public? New guide spells it out for you PB DEC 48
Gold - 1984 outlook brighter PB JUL 32
Govett American Income Fund PB SEP 32
GT New Life Investment Bond PB OCT 31
Health insurance - unit-linked permanent health plan PB OCT 30
Henderson/Bank of Scotland - money market cheque account PB JUL 33
High-interest cheque account N MAR 32
Holborn Gilt Trust N FEB 26
House and contents insurance N MAR 32
House prices moving in line with earnings PB NOV 26
Housing market - up go prices, but no boom just yet N JUN 32
Income surcharge - Finance Bill PB MAY 24
Index-Linked Savings Certificates PB DEC 48
Insurance - cash withdrawal facility available PB NOV 26
Insurance against lost turnover N FEB 27
Interest rates - investments for liquid funds N JUN 33
Interest-bearing accounts N FEB 27
Lawson's boost for investors N MAY 36
Leeds & Holbeck Building Society - monthly interest account PB JUL 33
Legal minefield for trustees by John Quarrell C AUG 16
Leicester Building Society PB SEP 32
Life assurance - beware with-profits policies PB AUG 38
Life assurance - challenge for accountancy PB AUG 34
Life assurance - GRE simplifies the questions PB DEC 42
Make yourself a name at Lloyd's by John Rayer A NOV 74
Midland's high-interest account N MAR 32
Midland/NatWest - fighting off the building societies? PB NOV 26
More overseas companies come in N MAY 37
National Savings - higher returns for investors PB SEP 32
National Savings - interest charges N MAY 37
National Savings - Investment Account N JUN 32
National Savings - Investment Accounts N FEB 26
National Savings - new plan for regular savers PB JUL 32
National Savings - Stock Register N FEB 27
National Savings Certificates 18th issue N FEB 27
National Savings Certificates 29th issue PB DEC 48
New cheque card PB SEP 34
New issues - changing procedures PB SEP 34
New issues - not all plain sailing for sponsors N JUN 33

INVESTMENT continued
New issues - Reuters smiling through PB JUL 33
New Japanese unit trust N MAR 32
New Leicestercard bond N FEB 27
New type of permanent cover N MAR 32
New unit-linked schemes N MAR 32
Offshore companies and trusts - what ground rules now? by Mike Garland A FEB 93
Offshore funds N FEB 27
Offshore funds - down but not out? by Jonathan Davies C JAN 10
Offshore funds - still confusion N FEB 27
Offshore money funds - still some advantages PB SEP 34
Oppenheimer - new unit trusts PB OCT 32
Options - FT-SE Index - tax cheer PB JUL 33
Over-the-counter market - Extel service PB NOV 27
Paintings - 'art' of investment N MAY 12
Pension fund performance N FEB 27
Private Patients Plan - corporate health plan PB SEP 34
Properties - annual valuation RA JAN 28
Properties not valued RA NOV 32
Provident Life - low start endowment mortgage PB OCT 32
Provident Mutual - united linked personal pension plan PB AUG 38
Revolution opens new frontiers for the professional by Richard Stutely A NOV 66
Save & Prosper Unit Trust - monthly income PB JUL 33
Schroder Money Funds PB SEP 34
Scottish Equitable - portable pension plan PB JUL 33
Share options - incentives for executives N JUN 32
Sporting chance but no 'dead cert' in leisure market by Francis Kinsman A JAN 118
Starting a cellar - for pleasure or for profit? by Doug Endersby A SEP 74
Stock Market - new FT-SE 100 contracts N JUN 33
Subsidiary uses BES to achieve independence N MAR 32
Sun Alliance unit trusts PB DEC 48
Surplus cash makes buybacks more tempting PB DEC 46
Theatre productions N FEB 27
Thoroughbred in your garage? by Mary Brandenberg A SEP 71
Top up your pension plan N FEB 27
Town and Country Building Society - Cheque and Visa account N MAY 37
Trustees - Need for change in powers N JAN 40
Trusts explained N FEB 27
Tyndall Friendly Plan N FEB 27
UK's best defence - overseas investment N APR 11
Unit Trusts - monthly savings schemes favoured N JUN 32
Unit Trusts - new rules on commission PB NOV 25
Unit Trusts - taxation fears recede PB NOV 27
US dollar deposit account - Tyndall Bank N MAY 37
USM - Ernst & Whinney guide PB JUL 33
USM - from riches to riches A JAN 26
USM - if only they'd known... PB AUG 38
What are the options for 1984 borrowers? N MAR 30
When to choose broad leaves rather than conifers by Norman Weiss A OCT 154

INVESTOR PROTECTION
Chancellor raises spectre of UK SEC N AUG 8
City regulation - DTI goes for twin bodies N DEC 8
Gower points up profession's division N MAR 6

INVESTOR PROTECTION continued

Life Offices' Association pointer to self-regulation N OCT 8
Scots query Gower N SEP 10

Invoices - reader's comment LE MAY 60
Invoices - reader's comment LE JUL 135

IRELAND
1984 Budget PB MAR 26
Irish commission seeks overhaul of indirect taxes by Cedric Sandford A SEP 83
Irish Institute - new home N DEC 12
Irish Institute - new officers N JUN 9
Irish Institute - other institutes set to follow suit N DEC 5
Irish tax proposals - in step with UK by Cedric Sandford C MAY 19
Land tax attacked PB DEC 33
Leasing standard awaits the Irish PB FEB 15
Publicity and advertising - text of letter from Irish ICA president to members A JAN 100
SSAP 21 - take the new leasing standard on holiday PB JUN 19
SSAP 21 still awaits the Irish PB APR 24
Tax changes recommended PB JAN 24
VAT - Irish commission seeks overhaul of indirect taxes by Cedric Sandford A SEP 83

IRIS incomplete records system and the Future by Geoffrey Holmes A JAN 109
Is anybody going to read this? by Alan Mitchell N AUG 9
Is this Directive worth the bother? by Chris Nobes A AUG 117
Is this the way to improve charity accounts? by Robin Clark A JAN 85

ISLE OF MAN
Income Tax (Exempt Companies) Act 1984 by Basil Sabine PB SEP 28
Proposed tax changes by Basil Sabine PB NOV 23

Israel: Branch of Institute N MAR 12
It's not what you say but the way that you say it by Charles Carslaw A FEB 70

J.F.
Biotechnology and the auditor A DEC 90
Handling the rougher client A MAY 146
Here be dragons and witches A OCT 162
Here soon - a swap for accountability A JUN 62
Look out, le taxhomme cometh A AUG 60
Making a dirty word respectable A JUL 102
Putting the record straight A NOV 59
Scenario for a rising star A FEB 60
Software spot for squigglers A MAR 142
Somebody switch on the lights A JAN 74
What Heather did next A SEP 78

Jackson, M.: Why building societies must quote APR A DEC 75

Jamieson, D.: Companies Act 1981 and the maintenance of capital - further comment LE FEB 131
Data Protection - ignorance will be no excuse A OCT 87
Will the new data protection legislation catch you unprepared? A MAY 136

JAPAN
1985 Japanese training opportunity N MAY 12
Deregulation of banking PB AUG 32
Practice rights information sheet - update N OCT 13

Jay, D.: Expat - worth his money, or an expensive luxury? A JUL 75

Jenkin, P.: Refuses to cost abolition of Metropolitan Authorities N APR 7
Jenkins, B.: New deputy president N JAN 7
JMB auditors 'confident' of their judgement N NOV 4
Job Release Scheme: New rates PB MAR 19
Job Splitting Scheme PB MAR 20
Johnson Matthey Bankers: JMB auditors 'confident' of their judgement N NOV 4
Johnson Matthey: Clarke, calm centre of the storm by Gail Counsell N NOV 8
Johnson, P.: Art and antiques - buying the best you can afford A SEP 65

JOHNSON, R.
Sampling? Use your professional judgement A JAN 70
Sampling? Use your professional judgement - reader's comment LE JUN 56

Johnson, W.: Step-by-step guide to growth by acquisition A MAY 132

JOINT DISCIPLINARY SCHEME
Firm admonished N DEC 12
Halliday Simpson - findings N JUN 9
Higher costs N AUG 7

Jones, C.: What pension mix does your client need? A JAN 53
Jones, G.: Rate-capping - crippling local government C FEB 10
Jones, K.: FMASE - way ahead for small business? C OCT 15
Jones, R.: Property too often neglected in the assets reckoning A OCT 84
Jong, J. de: Why management sees no merit in a CCA changeover A FEB 108
Jordans: Shelf partnership N JAN 8
Julien, M.: Co-opted to Institute Council N JUN 9
Kedslie, M.: Concentration in the profession - danger signs? C NOV 11

KEENAN, D.
Accountants who forgot stock relief clawback PB DEC 62
Breach of contract - expenses claim PB NOV 48
Change in work sufficient N FEB 46
Court criticises prescribed notice N MAR 52
Deception by computer PB NOV 48
Directors' weighted voting rights N APR 118
Dismissal of an MD - what can it cost? N MAR 51
Effect of notice in London Gazette PB NOV 46
Employees must adapt to new methods PB SEP 61
Employment - post-training obligations PB SEP 61
Flotations - liability for misstatements in a prospectus S AUG 89
Fraudulent trading convictions more likely? PB JUL 57
Law at PE I - duration of partner's liability S JAN 77
Law at PE I - perpetuities, accumulations A APR 90
Law examinations - do you know how to prepare? S NOV 148
Liquidation - no double proof N APR 57
Maternity pay and employer's insolvency PB OCT 54
No preferential creditors in 'corporate' partnership PB OCT 54
Picketing a pension fund N JUN 50
Rights and obligations of unmarried couples A JUN 98
Sequestrators no immunity PB DEC 62
Share transfer - valid despite breach of pre-emption N MAY 56
St. Piran - share deal - sale or exchange PB SEP 59
Theft from 'own' company PB JUL 57

KEENAN, D. continued
Transfer of undertakings - defence rejected PB DEC 62
What influence divorce or annulment? PB OCT 56
When can interest be claimed? PB AUG 53

Keeping on TOPP L NOV 1

KEITH REPORT
Accountants' broad welcome for volume 3 PB JUN 23
Appeal procedures stray from rules of 'fair play' by Ernest Hoskin A FEB 78
Revenue powers - CCAB backs Keith Report PB MAR 21
Revenue's enforcement powers PB MAR 21
Stiffer code on the way for the taxpayer? by Basil Sabine A MAY 142
Strong call for dilution of Boards' powers by Basil Sabine A JAN 93

KELLY, A.
Are pension mortgages best? A DEC 84
Home income plans for the elderly A DEC 82

KEMPTON, P.
Profession backs wider (but fairer) tax investigations A APR 119
What role for the practitioner in curbing evasion? A MAR 84
Where do you stand on the tax evasion industry? A FEB 105

King, H.: South Wales district society president N JUL 11

KINSMAN, F.
Social trends set UK managements a fierce challenge A OCT 139
Sporting chance but no 'dead cert' in leisure market A JAN 118

Kirk, C.: Young Chartered Accountants Group - London - president N AUG 13
Kirkby, D.: Mixed state of play in cricket club's finance A AUG 137
Knight, R.: Training in industry LE JAN 41
Knitting Industry: Knitters needle Lawson PB MAR 25

KOBRIN, D.
Failure to pay a disputed debt PB NOV 48
Liquidator unable to claim special account PB SEP 59
Lombard ads cleared PB JUN 54
MFI's 'bargain buy' acceptable N MAR 51
Need for change in trustees' powers N JAN 40
Share transfer could not be registered PB AUG 53
Subcontractor claim under main policy valid N FEB 48
Trustee Act - potential trap N MAY 56
Trusts - Application of 'cy pres' doctrine N APR 58

Korea: See South Korea
Kuwait: Public sector contracts PB JUN 26
Lafferty rides again - all over Spain N APR 12
Land Disposal: Revised form PB MAY 26

LANDON, P.
Building alterations - zero-rating clarified PB JAN 22
Scrap business and business scrapped - VAT PB MAR 24
Timesharing costs - VAT supplies? PB FEB 22

Lane, P.: Knighted N FEB 4
Law Employment: See also Employment
Law Examinations: Do you know how to prepare? by Denis Keenan S NOV 148
Law Insolvency: See also Insolvency
Law Society N DEC 12

LAW

Accountants who forgot stock relief clawback by Denis Keenan PB DEC 62
Administration of estates - SI PB JUN 21
Agricultural Holdings Bill PB JAN 16
At PE I - duration of partner's liability by Dennis Keenan S JAN 77
Babies and benefits PB MAR 20
Bad debts - changes in registry PB JAN 17
Bankruptcy - SI PB NOV 20
Bidding - appeal court upholds validity of referential bid by Stephanie Cooper PB NOV 46
Bone up now on the Data Protection Act PB SEP 20
Breach of contract - expenses claim by Denis Keenan PB NOV 48
Building societies - SI PB MAR 20
Building societies - SIs PB FEB 18
Central register of winding up petitions PB AUG 22
Charities - VAT - SI PB MAR 25
Child benefit - payments by transfer PB FEB 18
Chronically Sick and Disabled Persons (Amendment) Bill PB JAN 17
Companies - SI PB JAN 17
Companies - SI PB APR 26
Companies - SI PB OCT 22
Companies - unregistered - SIs PB AUG 23
Companies Acts (Pre-Consolidation Amendments) PB MAR 20
Company - Fifth Directive - is this Directive worth the bother? by Chris Nobes A AUG 117
Company articles - compliance with - share transfer PB AUG 53
Company law - DTI booklet PB NOV 20
Company records by post PB FEB 17
Company registration agents - code of conduct PB JAN 17
Conditions of sale - retention of title N JAN 38
Consumer credit - Lombard ads cleared by David Kobrin N JUN 54
Consumer credit - SI PB APR 26
Consumer credit - SI PB NOV 20
Consumer credit - SIs PB JUN 21
Consumer credit Act - SIs PB JAN 18
Consumer Credit Act 1974 - Consumer credit guidance - advisory booklets PB AUG 22
Consumer credit guidance PB AUG 22
Consumer credit SI PB FEB 18
Contract debts - when can interest be claimed? by Denis Keenan PB AUG 53
Costs incurred to minimise loss recoverable N MAR 52
County Courts Act 1984 - Royal Assent PB NOV 20
Court criticises prescribed notice N MAR 52
Data Protection - ignorance will be no excuse by Greville Janner A OCT 87
Data Protection Bill - will the new legislation catch you unprepared? by Greville Janner A MAY 136
Data protection rights PB OCT 22
Department of Trade and Industry Insolvency Service - new fees PB AUG 23
Depreciation - Woolworth's asset revaluations N OCT 10
Diplomatic immunity - commercial scenario by Paul Niekirk PB AUG 56
Directors - theft from 'own' company by Denis Keenan PB JUL 57
Dismissal of an MD - what can it cost? N MAR 51
Effect of dissolution of marriage by Stephanie Cooper PB SEP 61
Employment - dangers multiply as rules on equal pay expand by George Paynter A AUG 140
Employment - employees must adapt to new methods by Denis Keenan PB SEP 61
Employment - employer and the closed shop by George Paynter A JUL 116

LAW continued

Employment - health and safety - SI PB JUL 21
Employment - home workers can be 'employees' by Stephanie Cooper PB AUG 56
Employment - job release - SI PB JUL 21
Employment - post-training obligations by Denis Keenan PB SEP 61
Employment - Protecting the non-union man by George Paynter A SEP 80
Employment - Protection (Variation of Limits) Order (draft) PB FEB 18
Employment - SI PB APR 26
Employment - SI PB SEP 21
Employment - transfer of undertakings - defence rejected by Denis Keenan PB DEC 62
Employment protection - maternity pay and employer's insolvency by Denis Keenan PB OCT 54
Equal pay PB DEC 25
Equal Pay (Amendment) Regulations 1983 - SI PB FEB 18
Expert's reports on fire not available N MAR 52
Extension of share premium relief - CCAB support PB MAR 20
Failure to file accounts - prosecutions PB MAY 24
Flotations - liability for misstatements in a prospectus by Denis Keenan S AUG 89
Foreign Limitation Periods Act PB JUL 20
Fraudulent trading convictions more likely? by Denis Keenan PB JUL 57
Health and safety - SI PB MAR 20
Health and safety - SI PB NOV 20
Health and Safety at Work Act - hazards at work, don't trip on the safety rules by Vic Quayle A JUL 130
Health and Social Security Bill PB JAN 16
Hire Purchase - value of a cash register N JAN 40
House Purchase - SI PB DEC 26
Housing Defects Act 1984 - Royal assent PB SEP 21
How do I change my names? RA FEB 125
Incorporation - barrier to industrial action by John North N JUN 54
Incorporation - muddled rules ripe for change by Charles Smith A APR 110
Inheritance - Widow's right to more from husband's estate by Paul Niekirk PB DEC 64
Insolvency - liquidation - no double proof by Dennis Keenan N APR 57
Insolvency - SI PB OCT 22
Insolvency White Paper - qualified acceptance for proposed reforms N MAY 7
Insolvency White Paper broadly in line with Cork PB APR 25
Inspectors' reports excluded as evidence by Paul Niekirk N MAY 58
Insurance - SI PB MAR 20
Intent - fraudulent trading convictions more likely? by Denis Keenan PB JUL 57
Intestacy - husband excluded by wife's will by Stephanie Cooper N APR 58
Job-splitting PB MAR 20
Lawyers - first steps on road to change? by Gail Counsell C AUG 15
Legal aid - regulations PB DEC 26
Legal aid - SIs PB MAR 20
Legal minefield for trustees by John Quarrell C AUG 16
Letters of Administration - insurance compromise not binding by Paul Niekirk PB OCT 56
Liquidation - effect of notice in London Gazette by Denis Keenan PB NOV 46
Liquidation - failure to pay a disputed debt by David Kobrin PB NOV 48

LAW continued

Liquidation - interest on foreign debts - conversion rate by Leon Cane N MAY 56
Liquidation - no preferential creditors in 'corporate' partnership by Denis Keenan PB OCT 54
Liquidator unable to claim special account by David Kobrin PB SEP 59
Loans to minors PB OCT 21
Local Authorities - SI PB JAN 17
London Transport Regional Bill PB JAN 16
Long arm of the SEC PB APR 26
Magistrates courts - SI PB JUN 21
Matrimonial and Family Proceedings Act 1984 - Royal assent PB SEP 21
Matrimonial and Family Proceedings Bill PB JAN 16
Merchantable quality - new suggested formula PB JAN 17
Mergers - SI PB SEP 21
MFI's 'bargain buy' acceptable N MAR 51
Minority shareholders N JAN 38
Mortgages - acceptable face of capitalism by Paul Niekirk N JUN 50
Names - change of R FEB 125
National Insurance Numbercards PB FEB 18
National Savings - SI PB APR 26
New disablement allowance PB JAN 17
New rates for job release PB MAR 19
Oaths - SI PB JUN 21
Partnership - no preferential creditors in 'corporate' partnership by Denis Keenan PB OCT 54
Payment of Wages Act 1960 PB JAN 17
PE I - directors' weighted voting rights by Dennis Keenan N APR 118
PE I - duration of partner's liability by Denis Keenan S JAN 77
PE I - perpetuities, accumulations by Dennis Keenan A APR 90
Pension scheme proposals - CCAB's qualified welcome PB AUG 23
Pension schemes - early leavers' rights PB JAN 16
Pensions - SI PB JUN 21
Pensions - SI PB SEP 21
Performance bonds - no longer a watertight mechanism by Leon Cane N JUL 58
Police and Criminal Evidence Act - Royal Assent PB DEC 26
Private company - share transfer could not be registered by David Kobrin PB AUG 53
Public Lending Right - SI PB MAR 21
Racial equality code - 'monitoring essential' PB MAY 23
Rates - SI PB MAR 21
Rates - SI PB MAY 24
Rates Act 1984 - 18 councils for 'capping' PB SEP 21
Receivership - land contract must be performed by Stephanie Cooper N MAY 58
Redundancy - SI PB OCT 22
Regional aid more selective? PB JAN 16
Reliance damages - breach of contract - expenses claim by Denis Keenan PB NOV 48
Reservation of title - Romalpa cases re-examined by Ian Grier A OCT 91
Restrictive trade practices - SI PB JUN 21
Retention of title - was Romalpa a 'one off'? by Stephanie Cooper N JUN 50
Retention of title clause ineffective N JAN 38
Rights and obligations of unmarried couples by Denis Keenan A JUN 98
Roskill - act in haste, repent at leisure by Gail Counsell C NOV 15
Sale of goods - SI PB JUN 21
Savings - SI PB JUN 22
Securities listing - SI PB JUN 20
See also Westminster Update
Sequestrators no immunity by Denis Keenan PB DEC 62

LAW continued

Sex discrimination - wholesaler is 'employed' by Stephanie Cooper PB OCT 56
Sex Discrimination Act - full-time work requirement may be unlawful by Stephanie Cooper PB DEC 64
Share purchase - appeal court upholds validity of referential bid by Stephanie Cooper PB NOV 46
Share transfer - valid despite breach of pre-emption by Dennis Keenan N MAY 56
Social security contributions - SI PB MAY 24
Solicitors' moneylending - acceptable face of capitalism N JUN 50
South Korea PB AUG 24
SSP - new rates PB JAN 17
St. Piran - share deal - sale or exchange by Denis Keenan PB SEP 59
Statutory Sick Pay - Uprating (No 2) Order (draft) PB FEB 18
Stock Exchange (Listing) Regulations - SI PB AUG 23
Stock Exchange - SI PB JUL 21
Sweden PB AUG 24
Tax planning alive and kicking - after Furniss v Dawson by Sa'id Mosteshar A OCT 94
Taxes Management Act 1970 - making the most of section 54 by Peter Crouch A AUG 142
Theft - deception by computer by Denis Keenan PB NOV 48
Trade Union Act 1984 - provisions in force PB OCT 22
Trade Union Act 1984 - Royal assent PB SEP 21
Trade Unions - SI PB DEC 26
Training for school-leavers PB MAR 20
Truck Acts - consultation PB JAN 17
Trustee Act - potential trap by David Kobrin N MAY 56
Trustees - Need for change in powers N JAN 40
Trustees - SI PB FEB 18
Trusts - application of 'cy pres' doctrine by David Kobrin N APR 58
Trusts - picketing a pension fund by Denis Keenan N JUN 50
Ultra vires - political gift outside company's powers by Leon Cane N APR 57
Unfair dismissal - home workers can be 'employees' by Stephanie Cooper PB AUG 56
United States PB AUG 23
Value Added Tax (Handicapped Persons) Order PB JUN 26
Verifying the title of property - auditor's guide by Les Campbell S AUG 96
Wills - what influence divorce or annulment? by Denis Keenan PB OCT 56
Winding up - effect of notice in London Gazette by Denis Keenan PB NOV 46
Winding-up - share ownership dispute by Paul Niekirk N APR 57
Working hours may be discriminatory PB DEC 25

Lawrence, T.: London district society president N AUG 11
Lawyers - first steps on road to change? by Gail Counsell C AUG 15
Laying the ghost in leasing's house of horrors by Peter Holgate A MAY 134
Leadership and consultation - the path for ASC by Ian Hay Davison A MAR 148
Lease Negotiation: Commercial tenants - booklet PB NOV 27

LEASING
Big-ticket leases pose problems for the auditor by Dennis Reid and Neil Brown A AUG 134
By non-residents of mobile drilling rigs PB SEP 25
Computer brokers under fire N OCT 5

LEASING continued

ELA - recommendations - post budget lease accounting by lessors PB OCT 20
Equipment Leasing Association plugs gap in SSAP 21 PB OCT 19
Laying the ghost in leasing's house of horrors by Peter Holgate A MAY 134
Revolution opens new frontiers for the professional by Richard Stutely A NOV 66
See also Equipment Leasing Association
SSAP 21 - Accounting for Leases and Hire Purchase Contracts (text) O SEP 92
SSAP 21 published PB SEP 16
Standard awaits the Irish PB FEB 15
Standard soon PB JUL 18
Take the new leasing standard on holiday PB JUN 19
Tax-efficient leasing - more pitfalls than one! by Michael Holland A JAN 47
What advantages now for the corporate lessor by Nigel Wright A JAN 44
Why SSAP 21 isn't the answer by Robin Owens A JAN 49

Leave prudence to the young! by Bill Harper A AUG 118
Lee, R.: Pointing money and skills in the right direction A APR 128
Legal and General: Disability income scheme N MAY 37
Legal minefield for Trustees by John Quarrell C AUG 16
Legal Profession: Lawyers - first steps on road to change? by Gail Counsell C AUG 15
Leigh-Pemberton, R.: More involvement by pension funds urged N APR 11
Leisure Market: Sporting chance but no 'dead cert' by Francis Kinsman A JAN 118
Lessor's change of treatment RA MAR 34
Letters of Administration: Insurance compromise not binding by Paul Niekirk PB OCT 56
Letza, S.: Pension-plan tax benefits go begging A OCT 158
Lewis, M.: Co-opted to Institute Council N JUN 9
Life Assurance Relief PB MAY 26
Life Assurance: GRE simplifies the questions PB DEC 42
Life in the first day of a junior by Ronny Munster A APR 94
Lilleker, R.: Sheffield district society president N JUL 11
Limey goes to Harvard by Malcolm Gee - reader's comment LE APR 60
Lindup, K.: Auditor's key role in strengthening network defences A OCT 76

LIQUIDATION
1983 worst-ever N FEB 7
Company in financial difficulties - damages claim R JUN 110
Compulsory - use of s 227, CA 1948 R JUN 110
Effect of notice in London Gazette by Denis Keenan PB NOV 46
Failure to pay a disputed debt by David Kobrin PB NOV 48
Interest on foreign debts - conversion by Leon Cane N MAY 56
No double proof by Dennis Keenan N APR 57
No preferential creditors in 'corporate' partnership by Denis Keenan PB OCT 54
Passing of invoices to another company R AUG 62
Procedure for appointment of liquidator R MAR 78
Reservation of title - Romalpa cases re-examined by Ian Grier A OCT 91
Wrongful acts of directors R MAR 75

Liquidator unable to claim special account by David Kobrin PB SEP 59
Liquidators: DTI agrees to global bonding N MAR 7
Little life left in LIFO, assert Scots N MAR 10

LLOYD'S
Committees PB FEB 17
Davison presses for Lloyd's prosecutions N NOV 9
Divestment arrangements PB FEB 16
Insurance market tax-saving investigated N DEC 10
Make yourself a name at Lloyd's by John Rayer A NOV 74
New accounting rules - major step ahead PB NOV 18
New External Relations Committee PB FEB 17
Outline plan for audit reform PB AUG 20
Special Reserve Funds - Revenue, account arrangements PB FEB 21
Underwriters Unit - Revenue, account arrangements PB FEB 21

LOAN GUARANTEE SCHEME
New formula 'harder on legitimate borrower' N JUL 9
Report criticises banks, accountants N MAY 10

Loan Schemes: Small business - which loan for your client? by Mary Brandenberg A JUN 73
Loans to minors PB OCT 21

LOCAL AUTHORITIES
New survey fuels abolition dispute N DEC 7
Rate-capping - crippling local government by George Jones C FEB 10
Rate-capping - why the critics have got it wrong by John Watts CO MAR 17
See also Metropolitan Authorities

LOCAL AUTHORITY ACCOUNTS
Audit Commission investigates N APR 7
Audit Commission slams Government proposals N APR 7
CCAB urges flexibility PB MAY 23
Standard local accounts a 'step backwards' N MAR 10

LOCAL AUTHORITY AUDITS
Audit Commission - under attack from treasurers N JUL 8
Firms capture one-third market N APR 7
Local government audit - its a whole new ball game by Roy Chandler A JAN 68
Political risk bites after local elections N JUN 11
Small firms gain experience too N MAY 5
VFM - Local government audit - its a whole new ball game by Roy Chandler A JAN 68
VFM work justifies new scale fees N MAY 5

Local Authority Finance: Privatisation - the Wandsworth experience by Michael Burnett A MAR 143
Local Authority Reports N AUG 13
Local Government Audit: Its a whole new ball game by Roy Chandler A JAN 68
Local Government Spending: Expensive economies for the ratepayer N SEP 9
Local Government: Study on central policy N JAN 5
Lockhart, G.: New AAT vice-president N JUN 11
London Meat Futures Market: VAT order PB MAY 30
London Small Practitioners' Group: Conference N MAY 8
London Society of Chartered Accountants: Recruitment Service - more firms seek technicians N MAR 4

London Transport Regional Bill PB JAN 16
Longden-Griffiths, Commander Clifford by Alan Mitchel A NOV 33
Lonrho's OFT promises PB AUG 20
Lonrho/House of Fraser: MMC to rule on PB JUL 20
Look after the pennies... N FEB 8
Look out, le taxhomme cometh by J.F. A AUG 60
Lords' cautious support for EEIGs PB NOV 19
Low balling rules to stay for time being N SEP 6
Macve, R.: Auditing research - time to go back to university A DEC 88
Magill, R.: Capital gains tax - the market value rule C MAY 17
Maguire, V.: Swan House Inn N MAR 12
Maintenance Orders: Will Revenue face substantial repayments? PB NOV 21
Major shakeup for DTI N MAR 5
Make yourself a name at Lloyd's by John Rayer A NOV 74
Making a dirty word respectable by J.F. A JUL 102
Making sense of consultancy reports by Alan Mitchell C JUL 12
Making sense of payments out of capital by Susana Yuen S JUL 98
Making the most of a deed of variation by Derek Robinson A MAR 80
Making the most of section 54 by Peter Crouch A AUG 142

MALAYSIA
Grieveson Grant top tip PB NOV 26
Investment trust N APR 40
Single accounting body proposed N MAR 12

Man proposes - God or the taxman disposes by Arnold Homer and Rita Burrows A MAY 117

MANAGEMENT ACCOUNTING
Better operating statements for the marketing director by Frank Pyne A FEB 87
Help the sales director smarten up his pricelists by John Butcher A JAN 95
How now, you secret, black and midnight hags... by Bill Harper A FEB 81
Leave prudence to the young! by Bill Harper A AUG 118
Optimal solution? Try the linear programming way by Peter Clarke A DEC 119
Pricing - formula to tame those wayward costs by Neil Dorward A NOV 101
Secret is knowing when to turn a blind eye by Bill Harper A APR 97
Three-way path to fair analysis of performance by Mike Harvey A NOV 110
Would the real variance please stand up! by Bill Harper A MAY 130

Management Buyouts: Cash flow - the reality after the honeymoon by John Coyne and Mike Wright A APR 154
Management Consultancy Information Service N APR 13
Management Data at Your Fingertips: Fast and painless by Geoffrey Holmes A AUG 108
Management Services: Helping your client over the computer hurdle by Mike Grunberg A MAY 83

MANAGEMENT
After the three 'Rs' time for the big 'C' by Mary Brandenberg A MAY 66
Barrow-boy road to success in business by Geoffrey Holmes A JUL 110
Cash flow - the reality after the honeymoon by John Coyne and Mike Wright A APR 154
Costs - expat - worth his money, or an expensive luxury? by Derek Jay A JUL 75

MANAGEMENT continued
Dishonesty and corruption - who draws the line? by Ian McLean Will A FEB 132
Dogs and cash cows revisited by Keron Bhattacharya A NOV 134
Don't let planners meddle with your strategy by John Argenti A APR 152
Hazards at work, don't trip on the safety rules by Vic Quayle A JUL 130
Plain and simple trading terms reap dividends by Bob Williams A APR 106
Profession must unify to combat top jobs threat by Alan Warner A OCT 163
Property too often neglected in the assets reckoning by Rod Jones and Michael Finn A OCT 84
Risk - probability or personality? by Alan Singer and Ming Singer A AUG 105
Sales concessions - how much dare you give away? by John Butcher A NOV 156
Say something, anything, before it's too late by Fiona Strong A MAY 68
Scope for savings on your fleet by John Blauth A JUL 127
Social trends set UK managements a fierce challenge by Francis Kinsman A OCT 139
Solving the group pricing puzzle by John Butcher A AUG 114
Step-by-step guide to growth by acquisition by William Johnson and David Hayllar A MAY 132
Try the 'true market' test first by John Butcher A MAR 136
Try 'portfolio planning' for corporate success by Keron Bhattacharya A JUN 118
Unhappy with your computer?... Don't shoot the analyst by George Cassola A DEC 141
Upgraded lighting cuts costs while dispelling gloom by Sheena Wilson A JUL 103
What does 'spacebudgeting' mean to you? by Tony Glover A JUL 121
Why minutes must be made to count by Ronald Severn A NOV 124

Manila: Conference planned N JUN 7
Mansfield Brewery varies the flavour RA OCT 33
Marathon man N SEP 10
Market Efficiency: EMH - long on theory, short on performance? by Terry Cooke A MAR 95
Marketing: Better operating statements for the marketing director by Frank Pyne A FEB 87
Martindale, W.: Share redemption - 1981 Act leaves the lines blurred A JAN 89
Martins the Newsagents RA MAR 33
Mason, J.: Funds statements - time to end the confusion - reader's comment LE MAR 54
Master-juggler dBASE II puts files in their place by Malcolm Cole A APR 80
Materiality: Under review - your comments, please PB JUN 19
Maternity pay and employer's insolvency by Denis Keenan PB OCT 54
Matrimonial and Family Proceedings Act 1984: Royal assent PB SEP 21
Mauritius: Practice rights information sheet N OCT 13
Mayston, D.: Wanted - a new improved formula for E & T A JAN 102
McDonald, I.: FCA settles for the Good Life by Malcolm Cole A NOV 60
McSweeney, B.: Raising the standard-setting standards C MAY 18
Meade, E.: Seeks review of partnerships N APR 8
Measuring (and making the most of) group relief by Peter Crouch A DEC 96
Meat Futures Market: VAT order PB MAY 30

MELLETT, H.
Deferred tax, CT rates and the Budget A AUG 120
Deferred taxation - same rules, fresh impact A JUL 112

Melrose Film Productions: Training for the '80s A MAR 65
Memory Computer programs for survival RA NOV 30
Merchant Bankers: Revolution opens new frontiers for the professional by Richard Stutely A NOV 66

MERGER ACCOUNTING
New criteria PB FEB 15
Outline of standard agreed PB JUN 19

Merger will create firm twice as big as any rival - Price Waterhouse Deloitte N OCT 4
Merger: Profession faces radical reform N DEC 4

MERGERS
Acquisitions and mergers - standard on way PB DEC 20
Chalmers Impey and Bird Potter N JAN 9
Chalmers Impey and Bird Potter N FEB 33
Merger of two firms - taxation R JUN 111
See also Takeovers and Mergers

METROPOLITAN AUTHORITIES
Jenkin refuses to cost abolition N APR 7
White Paper 'misleading' say consultants N JAN 9

MEXICO
Foreign investment rules liberalised PB APR 33
Strong dollar and the Mexican connection by Adrian Buckley C NOV 12

MFI's 'bargain basement buy' acceptable N MAR 51
Midgley, Snelling & Co.: IFTC CO JAN 8
Midland's high-interest account N MAR 32
Midland: Saver Plus - fighting off the building societies? PB NOV 26

MILTON KEYNES
Relocation dates N JAN 7
Royal architect to open building N AUG 7

MINORS
CGT - exploitation of reliefs PB DEC 30
Loans to PB OCT 21

MITCHELL, A.
Business Expansion Scheme - still very attractive - but where's it heading PB AUG 39
Cash management - a missed opportunity C OCT 17
Changing world, a changing Institute C FEB 14
How the Treasury rejected Zog, and prolonged the war A NOV 33
Is anybody going to read this? N AUG 9
Making sense of consultancy reports C JUL 12
Mrs T - on course, or just drifting? C MAR 13
Perryman's privatisation line N OCT 12
Personal pensions - change for change's sake C SEP 15

Mitchell, G.: Technical Director N DEC 11
Mixed reception for grossing up by lessors N OCT 5
Mixed state of play in cricket club's finance by Donald Kirkby A AUG 137
Modelling package for the big job by Geoffrey Holmes A JUN 132
Modelling program joins the Power-systems family by Malcolm Cole A OCT 110

MODELLING
Powerful package for the experts by Malcolm Cole A JAN 107
Supercomp spreadsheet by Malcolm Cole A JAN 105

Money Supply: Definitions N FEB 6
Monopolies and Mergers Commission: Referred bids - interim activities controlled PB DEC 24
Monopolies Commission: To rule on Lonrho/House of Fraser PB JUL 20
Monopolisation worry for Institute N OCT 4
Moore, B.: Regional industrial policy - Institute conference N JUN 10
Moore, J.: Treasury statement N SEP 9
Moore, M.: West Yorkshire district society president N AUG 11
More businesses start up - but more failing N SEP 8
More firms seek technicians N MAR 4
Morocco: Investment incentives PB APR 33

MORPETH, SIR DOUGLAS
Retires N JUL 6
Sir Douglas reflects... 20 years on C AUG 14

MORRISON, B.
Scots query Gower N SEP 10
Scottish Institute President N MAY 9

Mortgage Interest Relief: Finance Bill PB MAY 24

MORTGAGES
Acceptable face of capitalism by Paul Niekirk N JUN 50
Are pension mortgages best by Alan Kelly A DEC 84
Home income plans for the elderly by Alan Kelly A DEC 82
House loan information PB SEP 19
House prices moving in line with earnings PB NOV 26
Insurance commission - beware tax implications R MAR 75
National Provident Institution -scheme N MAY 37
What are the options for 1984 borrowers? N MAR 30
What are the options for 1984 borrowers? - reader's comment LE JUN 61
Which mortgage? Endowment isn't always the best by Peter Boys A MAR 91
Why building societies must quote APR by John Rickard and Michael Jackson A DEC 75

Morton, I.: 'Better driving' incentive schemes boost profits A FEB 126
Mosteshar, S.: Tax planning alive and kicking - after Furniss v Dawson A OCT 94
Moving money to make money by Malcolm Cole A MAY 93
MPs slam management of Companies House N SEP 8
Mrs T - on course, or just drifting? by Alan Mitchell C MAR 13
MS International: Settlement of VAT investigation RA NOV 30
Mullens: Combined p & l accounts N NOV 6
Mumford, Michael: CCA and backlog depreciation - a fresh perspective A MAY 113
Munster, R.: Life in the first day of a junior A APR 94
Muted applause for Encore by Malcolm Cole A MAY 86
Myers, T.: Fair shares when the partnership slices the cake? A OCT 150
Names: How do I change my? R FEB 125
NASDIM: Self regulation for PB JAN 15
National Association of Pension Funds: Conference N APR 11
National Association of Security Dealers and Investment Managers: Self regulation for PB JAN 15

NATIONAL AUDIT OFFICE
Next target may be state industries N JUL 8
Reports N DEC 12
State auditors fall out over qualification N SEP 9

NATIONAL COMPUTING CENTRE
Cut price NCC directories for members N NOV 10
Software - index N JUL 10
Software - index N AUG 6

National Council for Voluntary Organisations: Clear voice for British charities by Robin Dunham A FEB 62
National Girobank: Deferred tax - reduction RA SEP 38

NATIONAL INSURANCE PAYMENTS
CCAB attacks directors' personal NIC liability PB AUG 21
Director's liability under ministerial review PB SEP 19
Directors responsibilities PB MAR 19

National Insurance Surcharge: Budget at a glance N APR 22

NATIONAL INSURANCE
Chancellor's statement PB DEC 30
Higher earners pay more PB JAN 19
Numbercards PB FEB 18

NATIONAL MANAGEMENT GAME
October closing date N OCT 11
Past masters show experience pays N AUG 7

National Provident Institution: Mortgage scheme N MAY 37

NATIONAL SAVINGS
Budget at a glance N APR 22
Certificates 18th issue N FEB 27
Higher returns for investors PB SEP 32
Interest charges N MAY 37
Investment Account N JUN 32
Investment Accounts N FEB 26
New plan for regular savers PB JUL 32
Stock Register N FEB 27

NATIONAL WESTMINSTER BANK
Electronic banking N APR 40
Fighting off the building societies? PB NOV 26
Sponsors professor N AUG 8

NCVO: Clear voice for British charities by Robin Dunham A FEB 62

NEGLIGENCE
Accountants who forgot stock relief clawback by Denis Keenan PB DEC 62
Institute guidance issued PB JAN 14
Institute guidance statement - Professional liability of accountants and auditors O JAN 120
Profession faces rising threat of litigation N JUL 6
Sequestrators no immunity by Denis Keenan PB DEC 62

Nelson, B.: Deceased N JUN 6

NETHERLANDS
1984 budget PB FEB 24
Cyprus arrangement to end PB OCT 25
Investment premium PB FEB 24
Lower tax rate PB OCT 25
Permanent establishment/agent PB FEB 24
Residence of companies PB FEB 24
Tax relief on new share issues PB SEP 28

NEW CROSS BUILDING SOCIETY
After New Cross - legislation needed N MAR 11
After New Cross, why no action? by Paul Barnes A MAR 151
Joint disciplinary scheme inquiry set up N MAY 11
Registrar and auditors disagree N FEB 4
Registrar and auditors disagree - reader's comment LE APR 62
Registrar and auditors disagree - readers' comment LE MAR 54

New Cross: Registrar and auditors disagree - reader's comment LE MAR 54
New rules on commission PB NOV 25
New student body quickly into the fray by Richard Bickley C SEP 12
New suggested formula 'Of merchantable quality' PB JAN 17
New survey fuels abolition dispute N DEC 7
New Zealand: Matrimonial property PB AUG 32
Newey, L.: South Essex district society president N JUL 11
NFPOs: See Charities
Nicol, J.: Norbain Electronics shows middlemen can be profitable by R. Dunham and G. Counsell A JUN 69

NIEKIRK, P.
Diplomatic immunity - commercial scenario PB AUG 56
Expert's reports on fire not available N MAR 52
Inspectors' reports excluded as evidence N MAY 58
Insurance compromise not binding PB OCT 56
Mortgages - acceptable face of capitalism N JUN 50
Sailor's farewell N FEB 48
Share ownership dispute N APR 57
Value of a cash register N JAN 40
Widow's right to more from husband's estate PB DEC 64

No preferential creditors in 'corporate' partnership by Denis Keenan PB OCT 54

NOBES, C.
Across the pond - an insight into US accounting A FEB 129
Is this Directive worth the bother? A AUG 117

Noise at work PB MAR 19
Norbain Electronics: Shows middlemen can be profitable by R. Dunham and G. Counsell A JUN 69
Norkett, P.: Institute falls behind in 'market share' A JUL 124
North Sea Companies: PAYE - North sea success for the Revenue by Charles Faunce A OCT 160
North Sea oil and Schedule E by John Devonald A SEP 79
North, J.: Barrier to industrial action N JUN 54
Northern campaign lessons learnt by heart N FEB 8

NORWAY
Banking changes PB JAN 24
Foreign banks enabling Bill PB JUN 28

Not all dummies in pinnies N SEP 10
Not exactly opening the floodgates N NOV 5
Not-For-Profit Organisations: See Charities

NSLC
Chairman elected N JUL 10
High hopes for N MAY 12
Nears approval N FEB 8

NSLC continued

New student body quickly into the fray by Richard Bickley C SEP 12
New student body quickly into the fray by Richard Bickley - reader's comment LE OCT 61
Tackles key subjects N SEP 7
Vice-chairman N AUG 13

NTR puts order into Plessey's far-flung empire by Trevor Taylor A MAR 131
O'Kane, B.: Appointed Features Editor of Accountancy N NOV 10
Obligations to society come first - Lord Benson N JUN 12
Occupiers Liability Act 1984: Occupiers of land - changes in liability PB MAY 23

OFF SHORE FUNDS
Draft legislation PB APR 26
Roll-up - Lawson's boost for investors N MAY 36

Offers for sale - there must be a better way! by Geoffrey Holmes and Alan Sugden A SEP 162
Office Accommodation Costs: Table by H. Woollaston N FEB 50
Office boy who saved the Hall A JUN 106

OFFICES
Upgraded lighting cuts costs while dispelling gloom by Sheena Wilson A JUL 103
What does 'spacebudgeting' mean to you? by Tony Glover A JUL 121

Offshore bank offers free audits by Arthur Young C SEP 14
Offshore companies and trusts - what ground rules now? by Mike Garland A FEB 93
Offshore Companies: PAYE - North sea success for the Revenue by Charles Faunce A OCT 160

OFFSHORE FUNDS
Certification as a distributing fund PB SEP 24
Down but not out? by Jonathan Davies C JAN 10
Finance Bill PB MAY 25
Material Interest - definition PB JUL 21
Proposed legislation 'too wide-ranging' PB MAY 26
Revenue attack on offshore underwriting funds PB JUN 23
See also Investment Offshore funds

Offshore Money Funds: Still some advantages PB SEP 34
OFT: Expects profession to act soon on advertising N JAN 4
Oil Taxation: Budget at a glance N APR 22
Old 'uns get back in the running for health by Guy Abel A MAR 116
Olympian task for Ernst and Whinney N MAY 12
On the road, and running smoothly by Adele Ward A JUL 105
On-Line Retrieval Service: Information technology initiatives launched N AUG 6
On-screen LINK to help finance exports by Noel Terry A NOV 164
One step forward, two steps back by Peter Walton A JUN 126
Only 'superbrains' need apply - reader's comment LE MAR 58
Operating abroad - more to it than knowing SSAP 20 by Mike Timms A JUL 114
Optimal solution? Try the linear programming way by Peter Clarke A DEC 119
Options: FT-SE Index - tax cheer PB JUL 33

Osborne, R.: Leicestershire and Northamptonshire district society president N AUG 11

OTTER, K.
Insolvency - reactions to the White Paper C JUL 13
Insolvency White Paper - implications C APR 14

OUBRIDGE, K.
Institute Registrar retires N MAY 9
Office boy who saved the Hall A JUN 106

Out of the frying pan into the VAT N AUG 11
Out with the bathwater... L JUN 1

OVER-THE-COUNTER MARKET
Extel service PB NOV 27
USM so far come on in, the water's fine by R. Hussey and R. Bradley-Jones A NOV 78

Overdrafts: Avoid the cosmetics by Keron Bhattacharya A JAN 123
Overfunding: Debt/equity shift should curb overfunding trend by Brian Durrant C JUL 15
Overseas Companies: More come in - stock exchange listings N MAY 37
Overseas Funds: Finance Bill PB MAY 25

OVERSEAS OPERATIONS
Accounting - operating abroad - more to it than knowing SSAP 20 by Mike Timms A JUL 114
How to choose the right overseas auditor by Mike Timms A SEP 138

Overseas Profits: Can we find a happy medium? by Istemihan Demirag A AUG 80
Overseas travel expenses PB OCT 23
Overseas Trusts: Government withdraws CGT proposals PB FEB 19
Overseas: Working see Working overseas
Owen, D.: Can UK meet the challenge of social accounting? A AUG 73
Owens, R.: Why SSAP 21 isn't the answer A JAN 49
Package that's safe but not so friendly by Malcolm Cole A FEB 119
Package to boost Acorn's appeal to the business user by Malcolm Cole A AUG 111
Paintings: 'Art' of investment N MAY 12
Palantir: Truly friendly word processing and mailing system by Geoffrey Holmes A FEB 117
Parker, B.: Burning down Parliament - a story of accounting change A OCT 80
Parkin, R.: Pension-plan tax benefits go begging A OCT 158
Parliament: Burning down Parliament - a story of accounting change by Bob Parker A OCT 80
Parritt, C.: Registration - move that helps nobody C JUL 16
Partial exemption - the new rules PB APR 30
Partners act to head off merger critics N NOV 5

PARTNERSHIPS
Corporate status suggested as future structure N AUG 4
Fair shares when the partnership slices the cake? by Tony Myers A OCT 150
Husband/Wife - Small business - do accountants fail as watchdogs? by David Fearn A JUN 66
Meade seeks review N APR 8
No preferential creditors in 'corporate' partnership by Denis Keenan PB OCT 54

PARTNERSHIPS continued

Tax implications on dissolution of partnerships by Peter Crouch A OCT 127
Taxation - consultative document PB DEC 26
Treasury statement by John Moore N SEP 9

Patents: Intellectual property PB MAR 19

PATIENT, M.
Co-opted to Council N JUL 6
Depreciation on revalued fixed assets C JUN 15
Depreciation on revalued fixed assets - readers' comments C AUG 18

PAYE: North sea success for the Revenue by Charles Faunce A OCT 160

PAYNTER, G.
Dangers multiply as rules on equal pay expand A AUG 140
Employer and the closed shop A JUL 116
Protecting the non-union man A SEP 80

PE I
Examinations - pass rate up N SEP 5
November 1984 O SEP 16

PE II - cost analysis function in the network by Karam Singh S SEP 146

PE II
Advanced Taxation syllabus O SEP 16
December auditing paper too easy? Think again! by Emile Woolf A MAR 108
Six month-rule R FEB 125
Six-month rule RA FEB 125

Peachtree accounting software for the small business by Malcolm Cole A SEP 154
Peachtree takes the blame for losses N DEC 56

PEAT, MARWICK, MITCHELL
New Peat's accountancy chair N MAR 12
USM - four years old and thriving nicely PB DEC 48

Peer Reviews: Disciplinary action may follow 'peer reviews' N NOV 5
Pension Costs: Statement of Intent due soon PB MAR 18
Pension-plan tax benefits go begging by Roger Parkin and Stephen Letza A OCT 158

PENSIONS
Accountants and actuaries still not in step by Simon Carne A MAR 101
Actuaries warn on personal pensions PB DEC 25
Are pension mortgages best by Alan Kelly A DEC 84
Cold comfort PB JUL 22
Costs - accounting for pension costs - Statement of Intent PB NOV 17
Costs - accounting for pension costs - Statement of Intent (text) O NOV 178
Costs - Sol - the unanswered questions by Graham Ward C DEC 16
Costs - Statement of Intent due soon PB MAR 18
Costs disclosure - now it's up to the companies RA DEC 49
Early leavers - CCAB urges wider legislation N APR 11
Early leavers - transfer rights and pension protection PB JUL 18
Equal treatment in European schemes proposals PB FEB 19
FASB takes a pounding N MAR 8
Fund performance N FEB 27
Funds - comprehensive pension plan PB SEP 34

PENSIONS continued

Funds - conference N APR 11
Funds - Futures transactions PB JAN 21
Funds - investment figures N APR 11
Funds - legal minefield for trustees by John Quarrell C AUG 16
Funds - more involvement by pension funds urged N APR 11
Funds - picketing a pension fund by Denis Keenan N JUN 50
Funds - some facts and figures N APR 11
Funds - transactions in traded options PB JUL 22
Funds - UK's best defence - overseas investment N APR 11
Government proposals 'welcome but worrying' by Kate Atchley N APR 10
Pension-plan tax benefits go begging by Roger Parkin and Stephen Letza A OCT 158
Personal pensions - change for change's sake by Alan Mitchell N SEP 15
Portable - CCAB's cautious welcome N MAR 11
Portable - Scottish Equitable plan PB JUL 33
Portable pension proposals PB AUG 22
Scheme cash - use by employer PB APR 28
Scheme disclosure - DHSS consultative paper PB APR 24
Schemes - accounts - ED 34 PB MAY 20
Schemes - accounts - ED 34 - Draft (text) O MAY 120
Schemes - early leavers' rights PB JAN 16
Schemes - ED 34 - Accounting by pension schemes to be first SORP PB APR 23
Schemes - government proposals - CCAB's qualified welcome PB AUG 23
See also Portable pensions
Top up your pension plan N FEB 27
Transferability PB SEP 20
What constitutes adequate funding? by Simon Carne C MAY 16
What pension mix does your client need? by Chris Jones A JAN 53
Year of change - and public scrutiny N JAN 8

Performance Bonds: No longer a watertight mechanism by Leon Cane N JUL 58

PERRY, R.
Co-opted to Institute Council N JUN 9
Computers - new tests of control for the auditor A FEB 67
Ignore program procedures at your peril A APR 122
Programming the best use of software A NOV 153

Perryman's privatisation line by Alan Mitchell N OCT 12
Perryman, D.: British Telecom finance director N OCT 12

PERSONAL FINANCIAL PLANNING
Strategy for the entrepreneur by Tony Foreman A AUG 98
Valuable but neglected service by Tony Foreman and Robin Dunham A JUN 120
Why not become a charity? by Gordon Channon A DEC 91

Personal pensions - change for change's sake? by Alan Mitchell C SEP 15
Philip, T.: How a standard for capitalisation would be applied A JUN 128
Phillips, P.: VAT - Beware the 'runt of the litter' C JAN 11
Phillipson, J.: South Eastern district society president N SEP 11
Phone-in service a big success N SEP 9
Plain and simple trading terms reap dividends by Bob Williams A APR 106
Plain English: Award N JAN 9
Plan to 'raise Institute's profile' N FEB 5
Platt Saco Lowell: Reasons for company downfall RA JUN 36
Plessey: NTR puts order into Plessey's far-flung empire by Trevor Taylor A MAR 131
Pointing money and skills in the right direction by Jorge Gabrielczyk and Richard Lee A APR 128
Police and Criminal Evidence Act: Royal Assent PB DEC 26

POLITICAL DONATIONS
By companies - when are they legal? by Gail Counsell C FEB 12
By companies - when are they legal? by Gail Counsell - reader's comment LE JUL 60
No action N MAR 12
Outside company's powers by Leon Cane N APR 57

Porsch, G.: Germany - tax deduction for country risks PB FEB 24

PORTABLE PENSIONS
CCAB cautious welcome N MAR 11
Proposals PB AUG 22
Scottish Equitable plan PB JUL 33
See also Pensions

Portfolio Planning: Try 'portfolio planning' for corporate success by Keron Bhattacharya A JUN 118
Portland Estates: Tax on sale of properties RA SEP 38

PORTUGAL
Establishment of banks PB APR 33
Investments PB DEC 33
No exit tax for foreigners PB JAN 24
Practice rights information sheet N APR 13

Postal search service - the underlying antipathy N DEC 7
Powerful modelling package for the experts by Malcolm Cole A JAN 107
Powers of attorney PB JUL 19
Practice Rights: See Institute - practice rights
Practice: Small Practitioner Programme - good start not enough by Fiona Strong A JAN 116
Prepare to meet thine Inspector N JUL 10
Presidents' men take their seats N SEP 5
Prestel: Institute goes on N APR 9
Preston, R.: South Western district society president N SEP 11
Price Index Numbers for CCA: Tapes ok? PB JUL 18
Price Waterhouse Deloitte: Firms' audit role in major companies N OCT 9

PRICE WATERHOUSE/DELOITTE'S
Mergers please smaller firms N DEC 13
Partners act to head off merger critics N NOV 5

PRICE WATERHOUSE
Audit Commission defends N JUN 11
Merger talks with Deloittes N OCT 4
Political risk bites after local elections N JUN 11

PRICING
Exports - where 'cost' plus markup spells lost opportunity by John Butcher A JUN 122
Formula to tame those wayward costs by Neil Dorward A NOV 101
Help the sales director smarten up his pricelists by John Butcher A JAN 95
Sales concessions - how much dare you give away? by John Butcher A NOV 156
Solving the group pricing puzzle by John Butcher A AUG 114
Try the 'true market' test first by John Butcher A MAR 136
Prior, P.: Say something, anything, before it's too late by Fiona Strong A MAY 68
Privatisation means end of CCA main accounts for British Telecom N SEP 4
Privatisation programme - more thought needed by Robin Dunham C MAY 15

PRIVATISATION
Offers for sale - there must be a better way! by Geoffrey Holmes and Alan Sugden A SEP 162
Perryman's privatisation line by Alan Mitchell N OCT 12
Privatisation programme - more thought needed by Robin Dunham C MAY 15
Wandsworth experience by Michael Burnett A MAR 143

Privilege: Expert's reports on fire not available N MAR 52
Procedure for appointment of liquidator R MAR 78
Productivity: Expanding productivity and stable interest rates by Richard Stutely PB MAY 33

PRODUCTS AND SERVICES
Accounting Software - incomplete records A DEC 111
Accounting Software - Time Master A DEC 111
Acorn - Accountant software A AUG 111
Acorn - Graphplan A JUN 85
ACT - Apricot A APR 86
ACT - Apricot expansion boards N MAY 50
ACT - Apricot microcomputers N SEP 49
ACT - Apricot xi N MAY 50
ACT - Communique software N DEC 58
AIDS - the accounting alternative N FEB 40
American Can - Trifid software N JAN 36
Ansamatic - Code-A-Phone N JUN 46
Apple - Macintosh microcomputer N APR 53
Apple Computer (UK) - Apple IIc compact computer N JUL 53
Apple Computer - leasing N MAR 46
Arthur Andersen - microcomputer advice service N MAR 46
Arthur Young McClelland Moores - NEXUS information system N OCT 46
Ashton-Tate - dBASE III N AUG 52
Astrashire Ltd - factoring PB OCT 31
Auditman A FEB 114
BCD Telemail - telex and mail terminal N MAY 54
BETA - VDU booklet N DEC 56
BP - Solar power plant N OCT 48
Bristol Software Factory - Silicon Office and FMS A JUL 92
Bristol Software Factory - The Software Key N NOV 41
British Telecom - digital transmissions N DEC 61
BROMCOM - Superstar micro system N JUL 54
Brother Office Equipment - BP30 Graph Writer N SEP 49
Burroughs Protectograph - cheque disbursement machine N FEB 43
Bytec Gulfstream - Hyperion business computer N JAN 36
Callog - telephone Accounting System N SEP 49
Canon - portable electronic typewriter N MAY 52
Casio - pocket sized PB700 computer N APR 54
Caxton Software - BrainStorm software N MAY 54
Chubb - safe for floppies N MAR 46
Company Searches Ltd - Searchline N APR 53
Compucorp - OmegaMite microcomputer N APR 53

PRODUCTS AND SERVICES continued

Computer House - CINTRA commercial accounting software N MAY 52
Computer Information Centre - Executive 25 multiuser system N NOV 41
Computer Services Association - contract guidelines N JUN 48
Computer Systems Ltd - MAPSPEC A DEC 114
Computeraid - multiuser PC N DEC 58
D.M. England & Partners - FINAL release 2.2 N JUN 46
Dataflex - cache facility for Sirius and IBM PC N FEB 42
Dataflex - Encore A MAY 86
Dataflex - MasterModeller N AUG 49
Datasolve - Investor service for portfolios N OCT 48
Dealer Deals - Megarule N NOV 40
Deloitte's - MICROPLAN service N AUG 52
Deloitte's consultants - CostPlan N FEB 43
Dictaphone - Words 'n Music cassette recorder N FEB 43
Digital - Rainbow hard disk personal computer N FEB 42
Digital Research - Presentation Master slide kit N OCT 46
Dillon - software N FEB 40
Direct Technology - Integrated Personal Computer N JUL 54
Dun & Bradstreet - business reports N DEC 61
Eagle Computer - Spirit micro computer N JAN 33
Eicon Research - Cachenet network N SEP 50
Encotel Systems Ltd - dBASE II A APR 80
Ericsson Information Systems - Personal Office Computer N DEC 56
Ernst and Whinney - Microcomputers for the privately-owned business N NOV 44
Eurocom - Fiche retrieval system N APR 54
Extel - over-the-counter market service PB NOV 27
Exxon Office Systems - Exxon 750 Professional Workstation N APR 54
Financial Director Software A FEB 119
Financial Times - Moneywise Software Ltd N JAN 33
First Computer - shops N JUN 48
Five Technology - Accountants Time Recording software N NOV 44
Future computer and IRIS incomplete records system by Geoffrey Holmes A JAN 109
G.W. Computers - DBMS3 A MAR 129
Gee - Use of Microcomputers in Accountancy Practices - report N AUG 50
Gould SEL Computer Systems - PowerNode 9000 computer N AUG 52
Graffcom System Ltd - Graffcom ISBS-F software A NOV 90
Graphic Software Inc - Chartman A APR 74
HAL Computers - Pisces disk drives N NOV 40
Hamber Safes - underfloor safes N DEC 61
Hewlett-Packard - HP7470A A APR 72
Hitachi - personal computer N JAN 36
Hoskyns Group - MAS Manufacturing Control software N MAY 54
Hovat - reusable disk labels N FEB 43
Husky Computers - Hunter portable computer N JAN 33
ICE - hard disk expansion facilities N MAY 52
ICL - Model 6 personal computer N AUG 52
Imtec Computers - 256 multiuser system N NOV 41
Inmac - disk reinforcing rings N AUG 49
Inmac - floppy disk messenger bag N JUN 46
Inmac - Zap antistatic mat N FEB 43
Institute - publicity stands and leaflets N JUN 6
Integrated Technosystems - PROFIT software N DEC 61
Intelligence UK - computer shop N APR 53
Interleasing - computer installations A JUL 105
Intertec - Headstart computer N MAR 48

PRODUCTS AND SERVICES continued

Keypoint Computer Learning Ltd - courses N APR 53
Linear Graphics - Beaver linear plotter N JAN 33
Linus Schrage - linear programming software A DEC 119
Lite Computers - Palantir CO MAY 54
Logica VTS - computer systems N DEC 61
London & International Networks - LINK Export credits system A NOV 164
Longs Computer Products - colour printers N NOV 40
Lotus - Symphony software N OCT 50
MAP Computer Systems CO FEB 43
MAP Computer Systems CO MAR 48
MAP Computer Systems - payroll software for textile industry N FEB 43
Mastiff Security Systems N OCT 48
McGraw-Hill - It's Your Business to know - training modules N JUN 46
Melrose Training - Video - A PAYE Investigation N JUL 10
Microdata Information Systems - Natural Language software N MAR 48
Microsoft - software for Macintosh N AUG 50
Microsource - MRCA music business software N OCT 50
MSA - Order Processing System A OCT 105
MSA Ltd - Purchasing System: Information Expert N DEC 56
National Computing Centre N OCT 50
National Computing Centre - courses N MAY 50
National Computing Centre - software index N JUL 10
NEC Business systems - battery operated portable computer N MAR 46
Newbury Data Recording - NDR 505 Winchester Disk subsystem N AUG 52
O'Hanlon Computer Systems - Sensible Solution software N OCT 50
Ofrex Business Machines - Destroyer shredding machines N AUG 49
Omicron - accounting software A OCT 109
Omicron - Powerplan A OCT 110
Optim Computer Group - Option computers N MAR 48
Orchard Business Systems - FINAX A JUN 83
Orion Data - voice prints N JAN 36
Outstanding Services Credit Control - debt collection A SEP 82
Oyez - US/UK typesetting link N FEB 43
P & O Computer Services - Buildmanager N AUG 50
Package Programs - International Financial Planning System A JUN 132
Palantir word processing A FEB 117
Panorama Office Systems - Personal Typing Centre N MAR 48
Park Accounting Bureau N NOV 44
Peachtree - accountancy software N MAR 46
Peachtree - MacAccounting N JUL 54
Peachtree Software International - nominal ledger software A SEP 154
Pegasus Software - accounts ledgers A JUN 112
Philips Business Systems - P3100 computer N AUG 52
PLANMASTER - group accounting software A AUG 106
Planmaster - Plotmaster graphics software N FEB 43
Prime Computer -superminicomputers N SEP 50
Professional Accountants Computer Systems - time ledger A JUL 91
Pulsar accounting software A NOV 127
Puma Ltd - Otrona 2001 microcomputer N AUG 50
Rair - SuperMicros N JUL 54
Reflex - Sony Universal Video Projector N OCT 50
Reuters - Monitor Dealer software N MAY 50
RTZ Computer Services - DEC software N MAY 50
S & M Processing - Photolabels N DEC 58

PRODUCTS AND SERVICES continued

Safeguard Business Systems N OCT 50
Sage Systems Ltd - Integrated Accounts Program A MAY 98
Sagesoft - payroll software N NOV 44
Saphire Systems - DATAMASTER A AUG 108
Servicon Dynamics - Microtec energy management N OCT 48
Sinclair - QL microcomputer N MAR 48
Sinclair - Spectrum æ N DEC 58
Sinclair Research - Spectrum tax calculator N JUL 53
Sinclair Vehicles - electric cars N MAY 52
Sintrom Electronics - Graftel VP200 colour graphics printer N MAY 54
Sony (UK) - word processors N JUL 54
Star Computer Group - advice centres N MAY 52
Star Computer Group - Business Desk software N MAY 52
Star Computer Group - microAuditor software N MAR 46
Stark Associates - energy saving software N NOV 44
Sumlock Bondain - Sumlaw accounts package N MAY 50
Swallow Business Systems - Micro Treasurer A MAY 93
TDI Workstations - Solaris Personal Computer Emulator N AUG 50
TEC Europe Company - Modular Bar System N SEP 50
Telecom Gold Ltd - electronic mail N JUN 48
Telephone Rentals plc - telephone systems N APR 54
Thorn & Televideo - microcomputers N MAR 46
Thorn EMI Micrologic - stock control module N JUN 48
Thornton Baker - computer training N JAN 36
Tiger Information Systems - telephone call logging device N JUN 48
Touche Ross - accounting system N DEC 56
Touche Ross Guide to the Data Protection Act N NOV 44
Trend Communications - Puma telex terminal N JUN 48
Trilex International Marketing - Doodle graphic software N NOV 41
Triptych Publishing - Brainpower software N NOV 44
Universal Computers Ltd - Datamedia 932 business computer system N FEB 42
Valiant Designs - Turtle robots N OCT 46
Vector Graphics - VSX triple processor microcomputer N JUL 53
Vector International - Everyman database N JUL 53
Venture Communications - training videos N JAN 36
Versapak - security envelopes N JUL 54
Victoria and Albert Museum - robot exhibition N SEP 50
Video Arts Ltd N DEC 56
W.H. Smith - accountancy software N MAY 52
W.H. Smith - Crawley Business Computer Centre N AUG 50
Wang - Professional Image Computer N JUN 48
Wang - Professional PC A SEP 153
Wansdyke Security - solid rock security caverns N OCT 50
WASP Software A MAR 124
Wiggins Teape - Action Black Copy paper N AUG 49
Wildman and Battell - Namewatch N MAY 54
Wordplex - IBM compatible PCs N APR 54

Profession backs wider (but fairer) tax investigations by Cedric Sandford and Peter Kempton A APR 119
Profession must unify to combat top jobs threat by Alan Warner A OCT 163
Profession prepares its new crystal ball N APR 9

Profession's leaders braced for possible ED 35 failure N NOV 4
Professional Accountants Managed Fund (PACMAN) launched N MAY 37

PROFESSIONAL INDEMNITY
Institute urges higher cover N APR 13

Residence status provides key to that tax holiday by Tony Foreman A JUL 71

RETAIL PRICE INDEX
PB JAN 20
PB FEB 20
PB APR 36
PB MAY 33
PB JUL 30
PB AUG 33
PB OCT 26
PB NOV 24
PB DEC 40
1915 - 1984 PB MAR 28
How is the RPI put together? by Richard Stutely A MAR 139
There's more than one path through the prices maze by Richard Stutely A APR 114
To be recalculated? PB JUL 30

RETENTION OF TITLE
Clause ineffective N JAN 38
Romalpa cases re-examined by Ian Grier A OCT 91
Was Romalpa a 'one off'? by Stephanie Cooper N JUN 50

RETIREMENT
CGT review of retirement relief PB MAY 26
Early retirement - tax liability R JUL 148
Home income plans for the elderly by Alan Kelly A DEC 82
Retirement relief - builders' dilemma R JUL 147
Retirement relief - CCAB supports reform PB JUL 24

Reuters smiling through PB JUL 33
Revaluation: Recovery at BP&CC RA JUL 38
Revalued assets - try again, Deloitte's! - readers' comments C AUG 18
Revalued fixed assets - readers' comments LE OCT 6
Revealing glimpse of firm's profit levels N NOV 6
Revenue blinded by science by Tony Foreman A FEB 54
Revenue boosts teams to chase lost millions N AUG 10
Revenue powers - CCAB backs Keith Report PB MAR 21
Revenue's enforcement powers PB MAR 21
Revenue's yield soars N SEP 10

REVENUE
Check on BES investment N OCT 8
See also Taxation - Revenue

Revolution opens new frontiers: For the professional by Richard Stutely A NOV 66
Richards, A.: Institute Auditing Practices Committee secretary N AUG 6
Rickard, J.: Why building societies must quote APR A DEC 75
Rider, M.: Liverpool district society president N JUL 11
Ridler, A.: Elected president of Irish Institute N JUN 9
Rights issue by private company R MAR 78
Rising cost of protecting your practice by John Sevastopulo A JUL 146
Risk Analysis: Risk - probability or personality? by Alan Singer and Ming Singer A AUG 105
Risk: Probability or personality? by Alan Singer and Ming Singer A AUG 105
Rivlin Holdings: DLT dispute - addendum to accounts RA NOV 30
Rivlin's capital reorganisation RA FEB 30

Roberts, P.: Birmingham district society president N SEP 11

ROBINSON, D.
Making the most of a deed of variation A MAR 80
Where there's a will there may be a way to save tax A APR 134

ROBSON RHODES REPORT
Criticises banks, accountants N MAY 10
Helping the small business to fail L MAY 1

ROLAC: Agreement N APR 13
Role of EFLs challenged N SEP 8
Roll-Up Funds: Lawson's boost for investors N MAY 36
Romalpa: Reservation of title - Romalpa cases re-examined by Ian Grier A OCT 91

ROOTS, D.
Choosing a system that's right for your practice A FEB 112
Supplier holds key to smooth changeover A MAR 119

Roskill - act in haste, repent at leisure by Gail Counsell C NOV 15
Roskill Committee: Fraud investigation N AUG 8
Roskill: Institute urges better use of experts in fraud trials PB DEC 24
Rowe & Pitman: Combined p & l accounts N NOV 6
Royston, R.: Puzzle corner A MAR 70

RUTTEMAN, P.
CCAB reform - making one's own case C OCT 14
New chairman of P & L Committee N JUN 8

Ryan, J.: Humberside and District district president N SEP 11

SABINE, B.
Isle of Man - proposed tax changes PB NOV 23
Isle of Man Income Tax (Exempt Companies) Act 1984 PB SEP 28
Keith - Strong call for dilution of Boards' powers A JAN 93
Stiffer code on the way for the taxpayer? A MAY 142

SAFETY AND SECURITY
How team effort can outwit the computer raider by Martin Samociuk A OCT 71
Insurance - a vital defence, neglected at your peril by John Gaselee A OCT 65
Simple rules to stop a business going up in smoke by Frank Smith A OCT 69
Tips and tricks from Toronto by Malcolm Cole A OCT 68

SAFETY
Better driving incentive schemes boost profits by Ian Morton A FEB 126
Hazards at work, don't trip on the safety rules by Vic Quayle A JUL 130

SALARIES
Financial managers - ahead in pay stakes N DEC 13
New student body quickly into the fray by Richard Bickley C SEP 12
Pay improves for most N MAY 11
Pay rates higher for newcomers N JUL 9

Sale of century - is Concorde the mystery prize? by Michael Greener A DEC 103
Sales Concessions: How much dare you give away? by John Butcher A NOV 156

Samociuk, M.: How team effort can outwit the computer raider A OCT 71
Sampling? Use your professional judgement by Raymond Johnson A JAN 70

SANDFORD, C.
Irish commission seeks overhaul of indirect taxes A SEP 83
Irish tax proposals - in step with UK C MAY 19
Profession backs wider (but fairer) tax investigations A APR 119
What role for the practitioner in curbing evasion? A MAR 84
Where do you stand on the tax evasion industry? A FEB 105

Save and Prosper: High interest scheme N APR 40
Say something, anything, before it's too late by Fiona Strong A MAY 68
Scenario for a rising star by J.F. A FEB 60

SCHOLARSHIP
Benefits legislation defective N MAR 22
Study offer N APR 12

SCISSIONS DIRECTIVE
Gets CCAB support PB OCT 21
Your views sought PB JUL 18

Scope for savings on your fleet by John Blauth A JUL 127

SCOTTISH INSTITUTE
Other institutes set to follow suit N DEC 5
President with no wish to make waves N MAY 9

SEC: See United States - SEC

SECKER, A.
Down-to-earth problems with an ACT star A NOV 127
With changes, Pegasus could be a high-flier A JUN 112

Second thoughts on the Lawson Budget by Don Barry C MAY 14
Secret is knowing when to turn a blind eye by Bill Harper A APR 97

SECULAR, L.
International tax PB FEB 23
International taxation PB MAR 26

SECURITIES
Dealers listed PB JUN 20
Deep discount bonds - draft legislation issued PB FEB 19
EEC directives on listing PB JUN 20
Long arm of the SEC PB APR 26

Security: See Safety and Security

SELF-EMPLOYED
Revenue inspection PB SEP 23
See also Small Business

Self-employment: The dangers R SEP 62
Seminars focus on planning N DEC 12
Seminars spread the message N SEP 6
Sequestration: Accountants' duty to assist sequestrators by Leon Cane N FEB 46
Sequestrators no immunity by Denis Keenan PB DEC 62
Sevastopulo, J.: Rising cost of protecting your practice A JUL 146
Severn, R.: Why minutes must be made to count A NOV 124
Sex Discrimination Act: Full-time work requirement may be unlawful by Stephanie Cooper PB DEC 64
Sex Discrimination Laws: EEC rules against UK PB JAN 19

SHANDWICK CONSULTANTS
Plan to 'raise Institute's profile' N FEB 5
Report N APR 4

Share dealing enquiries PB JUL 20

SHARE OPTION SCHEMES
Approved PB AUG 24
Approved - tax PB JUL 21
Finance Bill PB MAY 24
Finance Bill - CCAB comment on PB JUN 18
New employee - amendments PB SEP 23

Share Options: Incentives for executives N JUN 32
Share ownership dispute by Paul Niekirk N APR 57
Share Premium Relief: CCAB support for extension PB MAR 20
Share Purchase: Appeal court upholds validity of referential bid by Stephanie Cooper PB NOV 46
Share Redemption: 1981 Act leaves the lines blurred by William Martindale A JAN 89
Share Repurchase: See Purchase of Own Shares

SHAREHOLDERS
Concessions - European Ferries counts the cost PB JUL 32
Concessions - European Ferries modifies proposals PB AUG 38
Discounts to R JUN 111
Encouragement wanted for the small investor PB NOV 27

SHAREHOLDINGS
Deadlock over control R JUL 148
Disclosure of PB JUN 20
Notification of 5% shareholding R NOV 58

SHARES
Earnings per share - an alternative definition PB AUG 38
Earnings per share - an alternative definition PB SEP 34
Earnings per share - no revision but USM companies must apply PB DEC 22
Flotations - liability for misstatements in a prospectus by Denis Keenan S AUG 89
Notification after a scrip issue R AUG 62
Restricted voting rights PB JUN 20
Scrip instead of dividend R SEP 62
St. Piran - share deal - sale or exchange by Denis Keenan PB SEP 59
Transfer - could not be registered PB AUG 53
Transfer - valid despite breach of pre-emption by Dennis Keenan N MAY 56

SHARP, K.
Calls for PM to act on HOTGAS post N MAR 4
CCA - profession fails in its duty to business A APR 125
Knighted N FEB 4
Training - let's stick to the proven path A JUN 94

Shaw, T.: Unsung heroes in a maze of fees A MAR 115
Shelf partnership N JAN 8

SHERWOOD, D.
Bubble diagrams - fast route to a logical flow A JUL 107
Fee income models for cash flow forecasts A MAY 127

Sex Discrimination: Dangers multiply as rules on equal pay expand by George Paynter A AUG 140
Shake up in the market will follow merger N OCT 4

Shoebridge, A.: Where the BES scores in raising equity capital A NOV 120

SICK PAY
Chancellor's statement - jam tomorrow... PB DEC 28
New SSP rates PB JAN 17
SSP calculations need a computer by Malcolm Cole A DEC 114
Statutory - Accountant's SSP report, and how to prepare it by Chris Swinson A AUG 86
Statutory - Uprating (No 2) Order (draft) PB FEB 18

Sierra Leone: Practice rights information sheet N APR 13
Simon, G.: Audit micro waits for breakthrough on software front A FEB 121
Simple rules to stop a business going up in smoke by Frank Smith A OCT 69
Sims, N.: New chairman of District Societies Committee N JUN 8

SINGAPORE
Grieveson Grant review PB NOV 26
Investment trust N APR 40
Tax concessions on royalties for creative works PB JUL 28

Singer, A.: Risk - probability or personality? A AUG 105
Singer, M.: Risk - probability or personality? A AUG 105
Singh, K.: Cost analysis function in the network S SEP 146
Singleton-Green, B.: Institute Parliamentary and Law secretary N AUG 6
Slack, A.: Start farming with a share(d) holding A JUN 76

SMALL BUSINESS
Accountants to give Government subsidised advice N MAY 6
Business Expansion Scheme - still very attractive - but where's it heading PB AUG 39
Do accountants fail as watchdogs? by David Fearn A JUN 66
Finance information - which loan for your client? by Mary Brandenberg A JUN 73
FMASE - way ahead for small business? by Kenneth Jones C OCT 15
Helping the small business to fail L MAY 1
Helping the small business to fail - reader's comment LE JUL 135
Institute acts to aid small firms N APR 9
Institute helps 'awareness' drive N MAR 5
Institute initiative just the answer N MAY 6
Loan Guarantee Scheme - new formula 'harder on legitimate borrower' N JUL 9
NatWest sponsors professor N AUG 8
Norbain Electronics shows middlemen can be profitable by R. Dunham and G. Counsell A JUN 69
Raising equity capital - is the BES right for you? by Brian Armitage A JUN 77
Report criticises banks, accountants N MAY 10
Reporting overload? PB FEB 15
Seminars focus on planning N DEC 12
SSAP 16 requirements PB JAN 14
Start farming with a share(d) holding by Barry Gamble and Andrew Slack A JUN 76
Trippier urges better advice N JUL 9
Where the BES scores in raising equity capital by Anthony Shoebridge A NOV 120
Where to start - Chancellor adds to lure of enterprise zones by Tony Glover A JUN 79

Small firms gain experience too - local authority audits N MAY 5
Small Practitioner Programme: Good start not enough by Fiona Strong A JAN 116
Small Practitioners: Fees and ads and business sense N MAY 8
Smith, C.: Incorporation - muddled rules ripe for change A APR 110
Smith, F.: Simple rules to stop a business going up in smoke A OCT 69
Smith, J.: Nottingham district society president N SEP 11
Smith, K.: Obituary N FEB 36
Snyder, M.: Bad work - not persecution, but prevention CO MAR 15
Social Accounting: Can UK meet the challenge of social accounting? by David Owen A AUG 73
Social Security Act 1975: Directors PB MAR 19
Social Security Benefits: New rates PB AUG 26
Social Security Bill PB DEC 24

SOCIAL SECURITY
Babies and benefits PB MAR 20
Benefits up PB JAN 19
How the new increases work out by Ken Bartlett A NOV 170
Welfare state re-examined - five reviews underway PB MAY 22

Social trends set UK managements a fierce challenge by Francis Kinsman A OCT 139
Software costs: US bankers prefer capitalisation RA JUL 38
Software spot for squigglers by J.F. A MAR 142
SOI under fire - will we turn full circle? N JUN 6
Sole Proprietors: Small business - do accountants fail as watchdogs? by David Fearn A JUN 66

SOLICITORS
Interfirm comparison scheme N JAN 9
Lawyers - first steps on road to change? by Gail Counsell C AUG 15
Low-cost micro solution for small firms' accounts N MAY 50

Solving the group pricing puzzle by John Butcher A AUG 114
Some questions the examiners ought to answer by Emile Woolf A MAY 107
Somebody switch on the lights by J.F. A JAN 74
Son-of-SSAP 16 - a standard for all companies PB MAR 18
Son-of-SSAP 16 - what chance of survival? by Kate Atchley CO MAR 14

SOUTH AFRICA
1984 Budget PB MAY 32
Equal taxation introduced PB JAN 24

South Korea: Foreign investment restrictions partially lifted PB AUG 24
South Wales: Wrong approach - and missing the target N OCT 6
Southend Stadium: Auditors' surprise qualifications RA SEP 38
Spacebudgeting: What does 'spacebudgeting' mean to you? by Tony Glover A JUL 121
Spain: Lafferty rides again - all over Spain N APR 12
Sparrow, J.: Knighted N FEB 4
Special Commissioners: Finance Bill - CCAB comment on PB JUN 18
Special measures case destined for European Court by Ernest Hoskin A JAN 83
Special Reports of Accountants: Booklet PB SEP 17
Split depreciation - not playing the game? by Gail Counsell N OCT 10

SPORT
Mixed state of play in cricket club's finance by Donald Kirkby A AUG 137
Olympian task for Ernst and Whinney N MAY 12

Sporting chance but no 'dead cert' in leisure market by Francis Kinsman A JAN 118
Sri Lanka: Silver Jubilee - Institute of Chartered Accountants of Sri Lanka conference N OCT 11
SS Uganda: Appeal N JAN 7
SSAP 3: Earnings per share - no revision but USM companies must apply PB DEC 22

SSAP 6
Deferred tax and the budget - ASC statement PB MAY 21
Revision shaping up PB FEB 15
Statement of retained profits - what is best position? RA FEB 28

SSAP 8
Fobel not in compliance RA OCT 34
Fobel not in compliance with - reader's comment LE DEC 66

SSAP 9: Construction companies stick to RA FEB 28
SSAP 10: Rules OK? PB FEB 16

SSAP 12
Compliance with by companies PB SEP 18
Revision delayed PB JAN 15
SOI - revision proposals - thumbs down for 'split depreciation' PB NOV 16

SSAP 15
Deferred tax - Davison pulls ASC back into line over banks by Kate Atchley N MAY 4
Deferred tax and the budget - ASC statement PB MAY 21

SSAP 16
ASC Concentrates on inflation accounting PB FEB 15
Breakthrough on inflation accounting PB JAN 14
CCA and backlog depreciation - a fresh perspective by Michael Mumford A MAY 113
Cold comfort on N FEB 7
Compliance with by companies PB SEP 18
Replacement - ED 35 runs into first waves of criticism N AUG 4
SOI under fire - will we turn full circle? N JUN 6
Son-of-SSAP 16 - a standard for all companies PB MAR 18
Son-of-SSAP 16 - what chance of survival? by Kate Atchley CO MAR 14
Stalemate over CCA - ASC looks for next move PB APR 23
Way ahead on CCA - statement at last PB MAY 20
Why management sees no merit in a CCA changeover by Jan de Jong A FEB 108

SSAP 19: Investment properties not valued RA NOV 32

SSAP 21
Accounting for Leases and Hire Purchase Contracts (text) O SEP 92
Equipment Leasing Association plugs gap in SSAP 21 PB OCT 19
Laying the ghost in leasing's house of horrors by Peter Holgate A MAY 134
Leasing standard awaits the Irish PB FEB 15
Leasing standard published PB SEP 16
Leasing standard soon PB JUL 18
Still awaits the Irish PB APR 24

SSAP 21 continued
To be published PB JUN 19
Why SSAP 21 isn't the answer by Robin Owens A JAN 49

SSAP 22
ASC approves goodwill standard PB MAY 20
Goodwill standard goes before CCAB councils PB AUG 20

SSAP 23: Acquisitions and mergers - standard on way PB DEC 20
SSP: see Sick Pay
St. Bartholomew's Hospital LE DEC 66
St. Piran: Share deal - sale or exchange by Denis Keenan PB SEP 59

STAMP DUTY
Budget at a glance N APR 21
Saving on house purchase RA JAN 82
Saving schemes PB FEB 21
Saving schemes PB JUL 22
Treasury decision PB SEP 25

Standard local accounts a 'step backwards' N MAR 10
Standard of Recommended Practice: Draft - Pension Scheme Accounts (text) O MAY 120

STANDARDS
Accounting for pension costs - Statement of Intent PB NOV 17
Accounts - through uniformity to intelligibility by Jeffrey Chesters A OCT 142
Acquisitions and mergers - standard on way PB DEC 20
APC public sector initiative PB DEC 22
ASC approves goodwill standard PB MAY 20
ASC chairman calls for valuation standards N MAY 5
ASC comments to prompt extension of work load PB NOV 17
ASC concentrates on inflation accounting PB FEB 15
ASC issue revised work programme (details) PB DEC 21
ASC thumbs down for 'split depreciation' PB NOV 16
ASC work programme - invitation to comment PB JUL 17
ASC's public sector bridgehead by Peter Vass C JAN 12
Auditing ED - reliance on other specialists PB NOV 18
Auditing Guidelines - Housing Associations PB DEC 22
Auditing Guidelines - Reliance on Internal Audit PB DEC 22
Auditing Guidelines - Reliance on Other Specialists PB DEC 22
Audits of casinos - high rollers note PB NOV 18
Banks' distributable profits PB OCT 18
Breaking free of the CCA impasse by David Tweedie A OCT 115
Breakthrough on inflation accounting PB JAN 14
Building societies' investment accounting proposals PB MAY 20
Compliance with by companies PB SEP 18
Deferred tax and the budget - ASC statement PB MAY 21
Deferred taxation - SOI ends uncertainty PB JUN 18
Directors' loans - audit brief PB DEC 22
Earnings per share - no revision but USM companies must apply PB DEC 22
ED 19 - Audit of Investments - UEC draft PB OCT 19
ED 34 - Accounting by pension schemes to be first SORP PB APR 23
ED 34 - pension scheme accounts PB MAY 20
ED 35 - SoI details simplifications (text) PB DEC 19

STANDARDS continued
ED 35 on accounting for changing prices published PB AUG 19
End of 'constant dollar' disclosure PB NOV 18
Engagement letters - guideline imminent PB MAY 21
FASB - publications include standard on futures PB OCT 19
FASB - still young, but under pressure to slow down by Edward Symonds A SEP 159
FASB slogs on PB DEC 22
FASB's year-end flourish PB FEB 16
Goodwill standard goes before CCAB councils PB AUG 20
Housing associations - auditing guidance on way PB SEP 17
Housing associations - auditing guideline - available PB NOV 17
Importance of engagement letters reinforced PB JUN 19
Insurance company audit reports - examples issued PB MAY 21
Inter-bank confirmation procedures PB MAR 19
Interest cost - how a standard for capitalisation would be applied by Tony Philip A JUN 128
Laying the ghost in leasing's house of horrors by Peter Holgate A MAY 134
Leasing standard awaits the Irish PB FEB 15
Leasing standard soon PB JUL 18
Lloyd's new accounting rules - major step ahead PB NOV 18
Materiality under review - your comments, please PB JUN 19
Merger accounting - outline of standard agreed PB JUN 19
New criteria for merger accounting PB FEB 15
Pension costs - Statement of Intent due soon PB MAR 18
Plans for an Institute 'ASC' dropped by Kate Atchley N SEP 4
Post-retirement benefit costs - FASB seeks disclosure PB AUG 20
Presidents' men take their seats N SEP 5
R & D disclosure standard - a touch of the schizoids by Geoffrey Holmes A FEB 55
Raising the standard-setting standards by Brendan McSweeney C MAY 18
Reliance on internal audit - auditing guideline PB NOV 17
See also FASB
See also IASC
Small business - reporting overload? PB FEB 15
Son-of-SSAP 16 - a standard for all companies PB MAR 18
Son-of-SSAP 16 - what chance of survival? by Kate Atchley CO MAR 14
SSAP 6 - Revision shaping up PB FEB 15
SSAP 10 rules OK? PB FEB 16
SSAP 21 - leasing standard published PB SEP 16
SSAP 21 still awaits the Irish PB APR 24
Stalemate over CCA - ASC looks for next move PB APR 23
Take the new leasing standard on holiday PB JUN 19
Trade union audits - guideline PB SEP 17
US concepts statement - one step forward, two steps back by Peter Walton A JUN 126
Way ahead on CCA - statement at last PB MAY 20

Start-Ups: Incentives - where to start a small business A JUN 79
Starting a Cellar: For pleasure or for profit? by Doug Endersby A SEP 74
State auditors fall out over qualification N SEP 9
State Benefits: How the new increases work out by Ken Bartlett A NOV 170
State Industries: Role of EFLs challenged N SEP 8

Statement of Intent: Test of Basic Accounting Competence (text) O SEP 149
Statement of retained profits - what is best position? RA FEB 28

STATEMENTS OF INTENT
Accounting for pension costs (text) O NOV 178
Accounting for pension costs - the unanswered questions by Graham Ward C DEC 16

Statistics: Government statistical information - guidelines on protection PB AUG 22
Statutory Sick Pay: See Sick Pay
Step-by-step guide to growth by acquisition by William Johnson and David Hayllar A MAY 132
Stevas N. St. J.: VFM audit powers may be widened claim N JAN 5
Stiffer code on the way for the taxpayer? by Basil Sabine A MAY 142

STOCK EXCHANGE
Admission of Securities to Listing - new edition PB DEC 23
Facing a 'backdoor SEC' by Gail Counsell C JAN 13
Fixed commissions N APR 40
Future structure PB JUN 20
Going public? New guide spells it out for you PB DEC 48
Listings - more overseas companies come in N MAY 37
New arrangements for gilts dealing PB OCT 21
New dealing system PB SEP 17
New issues - Reuters smiling through PB JUL 33
New SE dealing system PB AUG 20
Outsiders' holdings limit PB AUG 20
Regulation debate C JAN 13
Revealing glimpse of firm's profit levels N NOV 6
Rivlin's capital reorganisation RA FEB 30
Share dealing enquiries PB JUL 20
Shared auditors - change modified N OCT 9
Surveillance Division established PB OCT 21
Upheaval - for better or worse? by Simon Taylor C FEB 12

STOCK MARKET
Budget aftermath - what's really going on N MAY 36
Dealer status - active investor R JUL 148
Dealer status - active investor R JAN 82
Fibre optics - rapid information for stockbrokers by Kevin Deamer A MAY 71
Insider dealing R MAY 138
New FT-SE 100 contracts N JUN 33
New issues - changing procedures PB SEP 34
New issues - not all plain sailing for sponsors N JUN 33
Offers for sale - there must be a better way! by Geoffrey Holmes and Alan Sugden A SEP 162

Stock Markets: EMH - long on theory, short on performance? by Terry Cooke A MAR 95

STOCK RELIEF
R OCT 147
Herd basis - Finance Bill PB MAY 25

Stock: Not audited R MAY 138
Stockbrokers: Investment analysis - no change in rankings PB OCT 31
Stocks and Work-in-Progress: Construction companies stick to SSAP 9 RA FEB 28
Stone, R.: Institute aided Nobel winner N DEC 13
Stonefrost, M.: Public sector neglected N NOV 7
Strategy for the entrepreneur by Tony Foreman A AUG 98
Straughan, J.: Northern district society president N JUL 11
Strong dollar and the Mexican connection by Adrian Buckley C NOV 12

STRONG, F.
Say something, anything, before it's too late A MAY 68
Small Practitioner Programme - good start not enough A JAN 116

STUDENTS
Auditing - space-age teaser with a twist by Emile Woolf S JUN 103
Banking - account detail disclosure S NOV 106
Capital asset pricing model - underlying theory by Peter Boys S SEP 140
CAPM's implications for investment by Peter Boys S OCT 130
DCF - useful, but not always the right tool by David Franklin A FEB 100
December auditing paper too easy? Think again! by Emile Woolf A MAR 108
Depreciation methods and asset lives by Don Egginton S DEC 128
Economics - who does what, and why, in Gt Britain plc? by Richard Stutely S OCT 135
Eligible for AAT? R AUG 62
Ensuring reasonable terms and conditions for student employment O JAN 127
Essay contest - get scribbling N OCT 11
Examination changes O SEP 16
Examiners comment (text) O AUG 129
Examiners comment (text) - correction O SEP 16
Examiners offer clarification and advice for students PB AUG 19
Firms take on more graduates - pass rate up N APR 12
Fixed assets - costs, lives and depreciation by Don Egginton S NOV 138
Flotations - liability for misstatements in a prospectus by Denis Keenan S AUG 89
Fraud, materiality and negligence - some audit posers by Emile Woolf S NOV 146
Future looks promising for newly qualifieds N OCT 8
How the examiners see the CAPM by Peter Boys S DEC 136
Institute study rural recruitment N APR 9
Law at PE I - duration of partner's liability by Dennis Keenan S JAN 77
Law at PE I - perpetuities, accumulations by Dennis Keenan A APR 90
Law examinations - do you know how to prepare? by Denis Keenan S NOV 147
London Society's Student Introduction Service - pilot project with AAT N JUN 11
London Society/Chartered Accountants Students' Society of London - reader's comment LE JUN 61
Making sense of payments out of capital by Susana Yuen S JUL 98
National Student Liaison Committee - high hopes for N MAY 12
National Student Liaison Committee - report distributed N JAN 9
New student body quickly into the fray by Richard Bickley C SEP 12
NSLC chairman elected N JUL 10
PE I - directors' weighted voting rights by Dennis Keenan N APR 118
PE I Examinations - pass rate up N SEP 5
PE II - cost analysis function in the network by Karam Singh S SEP 146
PE II - Neville Russell's 90% success rate - reader's comment LE FEB 49
PE II - Neville Russell's 90% success rate - reader's comment LE MAY 60
PE II six month-rule RA FEB 125
Prizewinners 1983 N JUN 13

STUDENTS continued
Recruitment difficulties N JAN 9
Recruitment difficulties - reader's comment LE MAR 58
See also CPE; Education and Training
Societies - high hopes for new national committee N MAY 12
Societies - is anybody going to read this? by Alan Mitchell N AUG 9
Societies - Manchester - charity parachute jump N NOV 7
Some questions the examiners ought to answer by Emile Woolf A MAY 107
Test of Basic Accounting Competence - Statement of Intent (text) O SEP 149
Training - let's stick to the proven path by Sir Kenneth Sharp A JUN 94
Travelling expenses R OCT 147
Vacancies list N JUN 12
Verifying the title of property - auditor's guide by Les Campbell S AUG 96
Work permits for overseas students R AUG 64

STUTELY, R.
Are 'alternatives' still a good investment bet? A SEP 69
Continued growth, lower interest rates PB DEC 40
Expanding productivity and stable interest rates PB MAY 33
Higher wage costs, or less unemployment PB AUG 33
How is the RPI put together? A MAR 139
Keep a check on wage and commodity costs PB SEP 30
Revolution opens new frontiers for the professional A NOV 66
There's more than one path through the prices maze A APR 114
UK competitiveness will fall, inflation will not PB JUL 30
UK must go on trimming costs to stay in race PB JUN 30
US dollar - due for correction? PB NOV 24
US monetary health and UK inflation PB APR 36
Who does what, and why, in Gt Britain plc? S OCT 135

Subcontractor: Claim under main policy valid by David Kobrin N FEB 48

SUBSCRIPTIONS
Professional - Revenue list published PB APR 30
Professional - Revenue to publish list PB JAN 21
Professional - to Accountancy R SEP 62

Subsidiary uses BES to achieve independence N MAR 32
Sudan: New tax laws PB JUN 26
Sugden, A.: Offers for sale - there must be a better way! A SEP 162
Supercomp spreadsheet by Malcolm Cole A JAN 105
Supplier holds key to smooth changeover by David Roots A MAR 119
Surplus cash makes buybacks more tempting PB DEC 46

SWEDEN
Anti-apartheid legislation expected PB AUG 24
Foreign banks PB SEP 28

SWINSON, C.
Accountant's SSP report, and how to prepare it A AUG 86
Joining APC N AUG 7

SWITZERLAND
Foreigners' property rights PB JUN 28
Insider dealing criminal offence PB JAN 24

Symonds, E.: FASB - still young, but under pressure to slow down A SEP 159

Taffler, R.: Dearden Farrow Readership N NOV 7
Taiwan: Offshore banking PB JUL 28
Take one a month for all-round fitness L FEB 1

TAKEOVERS AND MERGERS
Acquisitions Monthly - new magazine PB NOV 27
Alexander Grant/Fox & Co - merger mania - or is it? N NOV 5
Armitage and Norton/Begbies N DEC 6
Carless Capel/Premier Consolidated Oilfields PB OCT 20
Code changes PB AUG 20
Competition - is the Government playing fair? by Gail Counsell C OCT 16
Concentration in the profession - danger signs? by R. Briston and M. Kedslie C NOV 11
Eagle Star battle time-limited PB FEB 16
Eagle Star, Target and Crusader CO SEP 32
Eagle Star, Trident and Crusader PB AUG 34
Edward Moore/Rowland Nevill N DEC 6
Firms help to boost market efficiency N SEP 7
Glanfield Lawrence - panel's ruling PB DEC 22
Gregory Securities/Glanfield Lawrence PB OCT 20
Gregory Securities/Glanfield Lawrence PB NOV 19
Gregory Securities/Glanfield Lawrence - panel's ruling PB DEC 23
House of Fraser - 'concert parties not proven' PB OCT 21
John Finlan/Lincroft Kilgour PB OCT 20
Mercury Securities/Akroyd & Smithers/Rowe & Pitman/Mullens N NOV 6
Panel - bid activity intensifies PB OCT 20
Panel - code PB JUL 20
Panel - results of investigations PB NOV 19
Panel - statements during takeover offer PB MAY 22
Panel - stock market strength means problems PB JAN 15
Panel - substantial acquisitions PB JUL 20
Price Waterhouse Deloitte - merger talks N OCT 4
Price Waterhouse/Deloitte's N NOV 5
Referred bids - interim activities controlled PB DEC 24
Revision of City Code starts PB FEB 16
See also Mergers
Tate & Lyle/Brooke Bond PB OCT 21

Talbot, J.: When the receiver sells, prepare for hard bargaining A OCT 122

TARRANT, N.
Assistant head of professional services N JUL 6
Vital role of the IT Group - for all of us A JUN 136

TAX AND LAW CASES
Alcom Ltd v Republic of Colombia PB AUG 56
Barclays Bank Ltd v TOSG Trust Fund Ltd N APR 57
Barratt Developments (Luton) Ltd PB JAN 20
Beecham Group Ltd v Fair PB JAN 23
Berriman v Delabole Slate Ltd PB DEC 62
Besterman dec'd, In re PB DEC 64
Buckley v National Westminster Bank N MAR 52
Bushell v Faith N APR 118
C & E Cmrs v Apple and Pear Development Council PB JUN 25
C & E Cmrs v Apple and Pear Development Council PB MAY 30
Carreras Rothmans Ltd v Freeman Matthews Treasure Ltd PB SEP 59
CCC Films Ltd v Impact Quadrant Films Ltd PB NOV 48
Cherrington Deceased, In re PB SEP 61
Cherrington Deceased, In re PB OCT 56

TAX AND LAW CASES continued
Chubb Cash Ltd v John Crilley and Son N JAN 40
Clark v Oceanic Contractors Inc A OCT 160
Clough Mill Ltd v Martin N JUN 50
Coates v Arndale Properties Ltd PB JAN 21
Coates v Arndale Properties Ltd PB FEB 22
Company No. 003420 of 1981, Re a N JAN 38
Company No. 003729 of 1982, In re a PB NOV 48
Cresswell v Board of Inland Revenue PB SEP 61
Delamere's Settlement Trusts, Re N MAY 56
Dimbleby and Sons v National Union of Journalists N JUN 54
Drummond (Inspector) v Austin Brown PB JUL 24
Elscint (GB) Ltd PB AUG 30
Enderby Transport Ltd PB MAY 30
Eric Ladbrook (Holbeach) Ltd PB MAR 24
Evans v Brunner Mond N APR 57
Faccenda Chickens Ltd v Fowler N FEB 46
Freevale Ltd v Metrostore (Holdings) Ltd N MAY 58
Freudenberg Leather Co Ltd N JAN 38
Furniss v Dawson PB MAR 24
Furniss v Dawson PB JUN 22
Furniss v Dawson - logical extension of Ramsay by Tony Foreman C APR 15
Garage Door Associates Ltd, In re N APR 57
Gayton House Holdings PB AUG 30
Gittos v Barclay PB MAR 22
Gubay v Kington PB MAR 24
Harvela Investments Ltd v Royal Trust Co of Canada (CI) Ltd PB NOV 46
Highgrade Traders Ltd, In re N MAR 52
Inland Revenue Commissioners v Hoogstraten PB DEC 62
Integrated Container Service Inc v British Traders Insurance Co Ltd N MAR 52
Islington Metal & Plating Works Ltd, Re R JUN 110
J. Boardmans (1980) Ltd PB OCT 23
J.W. Laing Trust, Stewards Co Ltd v Attorney General, Re N APR 58
Jenkins v Lombard North Central N JUN 54
Leedale v Lewis PB MAR 22
Lines Bros (No.2) Re N MAY 56
Liverpool Commercial Vehicles Ltd, In re PB OCT 23
Liverpool Commercial Vehicles Ltd, In re PB SEP 26
London, Chatham and Dover Rail Co v South Eastern Rail Co (1893) PB AUG 53
McBurnie v Tacey PB AUG 28
Messenger Newspaper Group v National Graphical Association N FEB 46
Mills v Anderson PB OCT 56
Mineworkers Pension Scheme Trust Cowan and Others v Scargill and Others C AUG 16
Mineworkers Pension Scheme Trusts Cowan and Others v Scargill and Others, In re N JUN 50
Mirror Group Newspapers v Gunning PB OCT 56
Moore and Another v IRC PB APR 28
Morley-Clarke v Jones PB NOV 21
Murphy v Epsom College N FEB 46
Nethermere (St Neots) Ltd v Taverna and Another PB JUN 24
Nethermere (St Neots) Ltd v Taverna and Another PB AUG 56
O'Keefe (Inspector) v Southport Printers PB JUL 24
Official Custodian for Charities v Parway Estates Development Ltd (liquidation) PB NOV 46
Olin Energy Systems Ltd v Scorer PB FEB 22
Owen Investments Ltd v Bennett, Nash, Wolf & Co PB DEC 62
Parekh v CCE PB APR 32
Pattison v Marine Midland PB JAN 20
Payne v Barratt Developments (Luton) Ltd PB JAN 20

TAX AND LAW CASES continued
Peachdart Ltd N JAN 38
Petrofina (UK) Ltd v Magnaload Ltd N FEB 48
Potter and Another v CCE PB MAR 25
Potton Homes v Coleman Contractors N JUL 58
President of India v La Pintada Compania Naviagacion SA PB AUG 53
R v Grantham PB JUL 57
R v Inland Revenue Commissioners, ex parte Preston PB SEP 26
R v Inland Revenue Commissioners, ex parte Preston - reader's comment LE DEC 162
Rapley dec'd, In re N FEB 48
Reed (Inspector of Taxes) v Young PB JAN 22
Reed v Nova Securities Ltd PB JAN 21
Reed v Nova Securities Ltd PB FEB 22
Rogers v CIR PB MAY 26
Rudd & Son Ltd, In re PB OCT 54
Savings and Investment Bank Ltd v Gasco Investments (Netherlands) BV N MAY 58
Secretary of State for Employment v Cox PB OCT 54
Sharman v C & E Cmrs PB JUN 24
Shove v Downs Surgical plc N MAR 51
Simmonds v Heffer N APR 57
Sinclair (deceased), Re PB OCT 56
Stokes v Costain Investments Ltd PB APR 30
Stokes v Costain Property Investment Ltd PB MAY 28
Strathclyde Regional Council v Neil PB SEP 61
Tarmac Roadstone Holdings Ltd PB DEC 33
Tett v Phoenix Investment Co Ltd N MAY 56
Trustees of the British Museum v Attorney General N JAN 40
Varnum v Deebles PB JUN 24
Viva Gas Appliances Ltd PB JAN 22
Watkins v Kidson - reader's comment LE MAR 58
West Yorkshire Metropolitan County Council v MFI Furniture Co Ltd N MAR 51
Westminster Property Group plc, In re PB SEP 59
Wicks v Firth N MAR 22
Will v Wood N JUN 50
Williams & Glyn's Bank v Boland PB JUL 19
Willis v Peters Picture Frames Ltd PB MAR 25
Wimpey Group Services PB JUL 26
Wynn (deceased), Re N APR 58
Yuill v Fletcher PB JUN 23
Zinotty Properties Ltd CO OCT 56
Zinotty Properties Ltd, Re PB AUG 53

TAX CASE REVIEW
Goodwill written off - case before Special Commissioners PB JUL 24
Termination payments - two recent cases PB JUL 24

Tax implications on dissolution of partnerships by Peter Crouch A OCT 127
Tax planning and business structures by Tony Foreman C JUN 15

TAX PLANNING
Alive and kicking - after Furniss v Dawson by Sa'id Mosteshar A OCT 94
Furniss v Dawson - logical extension of Ramsay by Tony Foreman C APR 15
Offshore companies and trusts - what ground rules now? by Mike Garland A FEB 93

Tax planning: Residence status provides key to that tax holiday by Tony Foreman A JUL 71
Tax-efficient leasing - more pitfalls than one! by Michael Holland A JAN 47

TAXATION
Absence from UK - haversack professions PB MAY 26

TAXATION continued

Accountants meet Revenue on Finance Bill PB AUG 26
ACT - Fobel not in compliance with SSAP 8 RA OCT 34
Active investor! RA JAN 82
Additional personal allowance R NOV 58
Advertising - pirate radio stations PB AUG 26
Algeria PB JUL 28
Allowance for incapacitated wife R JUL 147
Angler off the hook PB SEP 24
Annual payments and deduction of tax at source PB AUG 28
Anomalies - list grows PB DEC 32
Appeals - making the most of section 54 by Peter Crouch A AUG 142
Approved savings-related share option schemes PB AUG 24
Approved share option schemes PB JUL 21
Asset transfer - clearance under consideration PB JUN 22
AT&T breakup - latest tax position PB JAN 21
Australia PB JAN 23
Australia PB FEB 23
Australia PB MAR 26
Australia PB APR 32
Australia PB JUN 28
Australia PB AUG 32
Australia PB SEP 28
Australia PB OCT 25
Australia PB DEC 33
Avoidance - Court of Appeal rules on PB JAN 21
Bahrain PB FEB 24
Bank interest - budget at a glance N APR 21
Belgium PB DEC 36
Brazil PB MAR 26
Brazil PB APR 32
British Telecom - vouchers PB NOV 21
Budget checklist PB MAR 23
Builder entitled to stock relief PB JAN 20
Building societies - profits on gilts trading by Bernard Worrod PB APR 26
Building societies - what the change means by Bernard Worrod C APR 17
Canada PB JAN 24
Canada PB MAR 26
Canada PB APR 33
Canada PB JUL 28
Capital - Budget at a glance N APR 20
Capital allowances PB AUG 26
Capital allowances - building lessees PB AUG 26
Capital allowances - deferred taxation - same rules, fresh impact by Howard Mellett A JUL 112
Capital allowances - film industry favoured PB JUL 21
Capital allowances - Finance Act 1984 PB OCT 23
Capital allowances - Finance Act amendments PB SEP 22
Capital allowances - machinery and plant PB JUN 22
Capital allowances - the meaning of 'belong' PB MAY 28
Capital allowances for tenants PB APR 30
Car benefit - can still outweigh the scale charges by Jonathan Davies A JUL 128
Car benefits R APR 103
Car benefits 1985/86 PB DEC 30
Casual crop pickers PB JUN 22
Cayman Islands PB JAN 24
Cayman Islands PB AUG 32
CCAB criticises draft deep discount law PB APR 30
CCAB supports retirement relief reform PB JUL 24
CGT - corporate bonds PB AUG 25
CGT - exemption for corporate bonds PB AUG 34
CGT - exemption for corporate bonds PB SEP 32
CGT - exploitation of reliefs PB DEC 30
CGT - Government withdraws poposals on overseas trusts PB FEB 19
CGT - Government withdraws proposals on overseas trusts PB FEB 19

TAXATION continued

CGT - indexation allowance - to August 1984 PB DEC 28
CGT - indexation allowance - March 1982 to April 1984 PB AUG 24
CGT - indexation allowance - March 1982 to August 1984 PB NOV 20
CGT - indexation allowance - March 1982 to December 1983 PB MAR 22
CGT - indexation allowance - March 1982 to February 1984 PB JUN 22
CGT - indexation allowance - March 1982 to January 1984 PB MAY 25
CGT - indexation allowance - March 1982 to January 1984 PB APR 28
CGT - indexation allowance - March 1982 to January 1984 (Correction) CO JUN 22
CGT - indexation allowance - March 1982 to July 1984 PB NOV 20
CGT - indexation allowance - March 1982 to June 1984 PB OCT 23
CGT - indexation allowance - March 1982 to June 1984 PB SEP 22
CGT - indexation allowance - March 1982 to March 1984 PB JUL 22
CGT - indexation allowance - March 1982 to November 1983 PB JUN 22
CGT - indexation allowance - March 1982 to September 1983 PB JAN 21
CGT - Lords ruling on 'living together' PB MAR 24
CGT - non-resident trusts - legislation PB MAR 22
CGT - review of retirement relief PB MAY 26
CGT - the market value rule by Roy Magill C MAY 17
CGT - treatment of trusts PB DEC 30
CGT - unremittable gain R AUG 62
CGT - Where there's a will there may be a way to save tax by Derek Robinson A APR 134
Chancellor warns of tax rises next April PB JAN 19
Chancellor's statement - jam tomorrow... PB DEC 28
China PB MAR 26
China PB MAY 32
Cine films valuation R DEC 124
Clarify furnished holiday lettings tax says CCAB PB APR 30
Cocos Islands PB JUN 28
Compensation for accident R JUL 148
Compensation for accident R DEC 124
Composite rate for building societies and banks PB DEC 32
Composite tax - deposits threatened by new law, say banks N AUG 11
Composite tax rate - Finance Bill amendments PB AUG 25
Controlled foreign companies PB JUL 22
Controlled foreign companies PB AUG 25
Controlled foreign companies - CCAB still opposes legislation PB MAR 21
Controlled foreign companies - Finance Bill amendments PB SEP 24
Corporation - Budget at a glance N APR 19
Corporation tax IFS and buts... by Gail Counsell N AUG 13
Corporation tax returns PB OCT 23
CTT - Bill PB JUL 21
CTT - buy and sell arrangements PB NOV 20
CTT - Clore case PB DEC 32
CTT - corporate tax, the new climate by Ken Inglis C JUN 14
CTT - deferred tax, CT rates and the Budget by Howard Mellett A AUG 120
CTT - forms PB NOV 21
CTT - incidence of tax SP withdrawn PB AUG 25
CTT - interest in possession clarified PB APR 28
CTT - making the most of a deed of variation by Derek Robinson A MAR 80
CTT - revised forms PB SEP 22
CTT - stud farms PB AUG 25
CTT - tax planning and business structures by Tony Foreman C JUN 15

TAXATION continued

CTT - where accounts are unnecessary PB SEP 22
CTT - where there's a will there may be a way to save tax by Derek Robinson A APR 134
Customs and Revenue - losing sense of proportion? PB SEP 26
Dairy farm outgoers' scheme PB SEP 23
Deep discount draft halts stocks exchange PB MAR 23
Deferred - and ED 33 - should we discount discounting? by William Halton A NOV 112
Deferred - and the Budget - ASC statement PB MAY 21
Deferred - CT rates and the Budget by Howard Mellett A AUG 120
Deferred - Davison pulls ASC back into line over banks by Kate Atchley N MAY 4
Deferred - how companies dealt with increased provisions RA JUN 34
Deferred - how much to provide now by Chris Westwick A DEC 156
Deferred - partial provisions - reader's comment LE DEC 71
Deferred - same rules, fresh impact by Howard Mellett A JUL 112
Deferred - SOI ends uncertainty PB JUN 18
Deferred - statement of p & l movements PB AUG 43
Deferred - treatment in interim reports RA AUG 42
Dental practice accounts - associateship information sought PB JUN 23
Director's remuneration R OCT 148
Directors' loans - s 66 poser RA JAN 81
Dismissal of an MD - what can it cost? N MAR 51
DLT - clamp on avoidance PB SEP 24
DLT - double tax PB MAY 26
DLT - revised form PB MAY 26
DLT - Rivlin Holdings RA NOV 30
Double tax and DLT PB MAY 26
Double tax treaties - Australia/Finland PB DEC 36
Double tax treaties - Australia/Korea PB APR 33
Double tax treaties - Austria/China PB FEB 24
Double tax treaties - Belguim/New Zealand PB FEB 24
Double tax treaties - Denmark/Brazil PB MAR 26
Double tax treaties - Denmark/West Germany PB MAR 26
Double tax treaties - Denmark/Yugoslavia PB MAR 26
Double tax treaties - Eire/Switzerland PB JUL 28
Double tax treaties - France/Switzerland PB MAR 26
Double tax treaties - Italy/US PB JUL 28
Double tax treaties - Netherlands - revisions PB DEC 36
Double tax treaties - Netherlands/Greece PB OCT 25
Double tax treaties - Netherlands/Netherlands Antilles PB JUN 28
Double tax treaties - New Zealand/Finland PB DEC 36
Double tax treaties - UK/Australia PB FEB 24
Double tax treaties - US/Canada PB OCT 25
Double tax treaties - US/China PB JUL 28
Double tax treaties, North Sea oil and Schedule E by John Devonald A SEP 79
Double taxation relief - admissible and inadmissible taxes PB AUG 25
Draft legislation - Eurobond interest PB FEB 21
Draft legislation on deep discount bonds PB FEB 19
Draft legislation on off-shore funds PB APR 26
Early retirement - tax liability R JUL 148
Earnings per share - an alternative definition PB SEP 34
Egypt PB MAY 32

TAXATION continued

Egypt PB OCT 25
Eire PB JAN 24
Emoluments accrue from day to day - unless otherwise agreed PB JUN 24
Employed or self-employed PB APR 30
Employed or self-employed? PB AUG 26
Employees' phone bills - tax procedure RA FEB 125
Enterprise allowance - reader's comment LE MAY 62
Entertainment expenses PB SEP 23
Equipment leasing accounting N OCT 5
Estate duty - heritage objects PB JUL 21
Evasion - Revenue's yield soars N SEP 10
Evasion - what role for the practitioner in curbing evasion? by C. Sandford and Peter Kempton A MAR 84
Evasion - where do you stand? by Cedric Sandford and Peter Kempton A FEB 105
Expenses - Christmas parties and all that PB DEC 32
Expenses - vouchers to distributors R MAY 139
Expenses of wife who manages flats R NOV 58
FA 1984 and the tax-based investment market by Robert Burton A NOV 64
Farm animals - the herd basis PB SEP 23
Film industry - three new reliefs PB AUG 26
Finance Bill published - notes on PB MAY 24
France PB MAR 26
France PB OCT 25
France PB NOV 23
Friendly societies - bill will clarify 'doubtful' contracts PB JUL 23
Furnished holiday lettings - legislation PB MAR 22
Furnished holiday lettings and caravans PB JUL 22
Furniss v Dawson - no help forthcoming PB JUL 23
GCHQ compensation R OCT 148
Germany - tax deduction for country risks by G. Porsch PB FEB 24
Gifts - vouchers to distributors R MAY 139
Gilt unit trusts - DTI reminder PB FEB 19
Government withdraws CGT proposals on overseas trusts PB FEB 19
Greece PB JAN 24
Group relief - planning to better advantage by Peter Crouch A NOV 116
Group relief - Revenue's proposals still too complex PB MAR 23
Haversack professions - keep on walking PB MAY 26
Holborn Gilt Trust N FEB 26
Holiday lettings - furnished PB AUG 24
Home workers - employed persons PB JUN 24
Hong Kong PB APR 33
Hungary PB MAR 26
Hungary PB JUL 28
Indonesia PB FEB 24
Indonesia PB NOV 23
Indonesia PB DEC 36
Industrial life assurance premium relief PB JUN 22
Institute renews plea for technical Finance Bill PB NOV 21
Insurance commission - beware tax implications R MAR 75
Insurance commission - tax treatment R JUN 111
Insurance market tax-saving investigated N DEC 10
Interest on quoted Eurobonds PB SEP 24
Interest on quoted Eurobonds PB DEC 30
Interest relief for employees PB FEB 21
Interest relief for employees - rules relaxed on loans to acquire shares PB JAN 20
Investigations - Revenue boosts teams to chase lost millions N AUG 10
Ireland PB MAR 26
Ireland PB DEC 33
Ireland - Irish tax proposals - in step with UK by Cedric Sandford C MAY 19

TAXATION continued

Isle of Man PB SEP 28
Isle of Man - proposed changes by Basil Sabine PB NOV 23
Japan PB AUG 32
Keith - strong call for dilution of Boards' powers by Basil Sabine A JAN 93
Keith report - accountants' broad welcome for volume 3 PB JUN 23
Keith report - stiffer code on the way for the taxpayer? by Basil Sabine A MAY 142
Kuwait PB JUN 26
Leasing by non-residents of mobile drilling rigs PB SEP 25
Life assurance policies PB JUN 23
Life assurance relief PB MAY 26
Life assurance relief PB AUG 24
Life assurance tax relief PB JUN 23
Limited partners income tax relief - Revenue setback PB JAN 22
Lords extend Ramsay PB MAR 24
Maintenance orders - will Revenue face substantial repayments? PB NOV 21
Marine Midland - Lords uphold decision PB JAN 20
Marital - time-limit for relief R MAY 138
Matrimonial - Man proposes - God or the taxman disposes by Arnold Homer and Rita Burrows A MAY 117
Measuring (and making the most of) group relief by Peter Crouch A DEC 96
Merger of two firms R JUN 111
Mexico PB APR 33
Morocco PB APR 33
National Insurance contributions - arrears PB JUN 22
Netherlands PB FEB 24
Netherlands PB SEP 28
Netherlands PB OCT 25
New employee share option schemes PB SEP 23
New enterprise zones PB JUN 22
New Zealand PB AUG 32
No repayment before accounts agreed R APR 104
Non-resident trusts PB AUG 26
North Sea oil and Schedule E by John Devonald A SEP 79
Norway PB JAN 24
Norway PB JUN 28
Offshore companies and trusts - what ground rules now? by Mike Garland A FEB 93
Offshore funds PB JUL 21
Offshore funds - certification as a distributing fund PB SEP 24
Offshore funds - down but not out? by Jonathan Davies C JAN 10
Offshore funds - proposed legislation 'too wide-ranging' PB MAY 26
Offshore funds - still confusion N FEB 27
Oil - Budget at a glance N APR 22
Options - FT-SE Index - tax cheer PB JUL 33
Overseas travel expenses PB MAY 26
Overseas travel expenses PB OCT 23
Overseas trusts - legislation - CGT PB MAR 22
Partnership rules PB OCT 23
Partnerships - consultative document PB DEC 26
Pay 'net of tax' PB MAY 26
PAYE - collection PB DEC 32
PAYE - computerisation PB SEP 23
PAYE - computerisation - on time for 1987/88 PB MAY 28
PAYE - for employers PB SEP 23
PAYE - Garage allowance taxable PB JAN 23
PAYE - North sea success for the Revenue by Charles Faunce A OCT 160
Paying the family director - reader's comment LE JAN 41
Pension funds - futures transactions PB JAN 21
Pension funds - transactions in traded options PB JUL 22
Pension scheme cash - use by employer PB APR 28
Pensions - cold comfort PB JUL 22

TAXATION continued

Personal - Budget at a glance N APR 18
Planning for an expanding group R APR 103
Portugal PB JAN 24
Portugal PB APR 33
Portugal PB DEC 33
Profession backs wider (but fairer) tax investigations by C. Sandford and P. Kempton A APR 119
Professional subscriptions - Revenue list to be published PB JAN 21
Purchase of own shares - stamp duty PB JUN 22
Relief for the unmarried mother RA FEB 125
Reliefs on foreign earnings and emoluments PB MAY 26
Remission of tax in cases of official error PB SEP 24
Research and development expenditure - Revenue blinded by science A FEB 54
Retirement relief - builders' dilemma R JUL 147
Retirement relief - cine films valuation R DEC 124
Revenue - arrangements Lloyd's 1980 account PB FEB 21
Revenue - attack on offshore underwriting funds PB JUN 23
Revenue - reader's comment LE MAR 58
Revenue - tape recorders PB AUG 26
Revenue investigations - cost/yield ratios N AUG 10
Revenue list of bodies approved for s 192 deduction PB APR 30
Revenue powers - CCAB backs Keith Report PB MAR 21
Revenue press releases PB DEC 32
Revenue publications PB MAR 23
Revenue Statement of Practice on CGT treatment of trusts PB DEC 30
Revenue Statement of Practice on Eurobonds PB DEC 30
Revenue's enforcement powers PB MAR 21
Schedule E - North Sea oil by John Devonald A SEP 79
Scholarships - benefits legislation defective N MAR 22
Scotland - E 17 withdrawn PB AUG 25
Scrap business and business scapped - VAT PB MAR 24
Scrip instead of dividend R SEP 62
Self-employed businesses PB SEP 23
Share acquisition - rules relaxed on interest relief for employees PB JAN 20
Share incentive schemes PB AUG 25
Share option schemes PB AUG 24
Sign of the (soccer) times PB MAR 24
Singapore PB JUL 28
South Africa PB JAN 24
South Africa PB MAY 32
Special enquiries - Revenue replies to CCAB PB JAN 21
Stamp duty PB SEP 25
Stamp duty - company buying own shares PB JUN 22
Stamp Duty - saving schemes PB FEB 21
Stamp duty - saving schemes PB JUL 22
Stamp offices to close PB MAY 26
Stock relief R OCT 147
Stock relief - accountants who forgot stock relief clawback by Denis Keenan PB DEC 62
Stock relief - builder entitled to PB JAN 20
Stock Relief - table for ending PB SEP 23
Stokes v Costain - new legislation PB AUG 26
Student travelling expenses R OCT 147
Subcontractors' exemption certificate R APR 104
Sudan PB JUN 26
Sweden PB SEP 28
Switzerland PB JAN 24
Switzerland PB JUN 28
Taiwan PB JUL 28
Tax districts - proposed changes PB MAY 26
Tax implications on dissolution of partnerships by Peter Crouch A OCT 127

TAXATION continued

Tax planning alive and kicking - after Furniss v Dawson by Sa'id Mosteshar A OCT 94
Tax planning and business structures by Tony Foreman C JUN 15
Tax-efficient leasing - more pitfalls than one! by Michael Holland A JAN 47
Temporary employment subsidy - reader's comment LE MAY 60
Time-limits for reliefs RA JAN 82
Timesharing costs - VAT supplies? by Peter Landon PB FEB 22
Trade options and the FT-SE 100 Index PB JUL 21
Unit Trusts - fears recede PB NOV 27
Unit Trusts - savings schemes for employees PB JAN 21
United States PB FEB 24
United States PB APR 33
United States PB JUN 28
United States PB JUL 28
United States PB AUG 32
United States PB SEP 28
United States N OCT 13
United States PB DEC 36
United States PB MAY 32
VAT - accounting for VAT and duty on warehoused goods PB NOV 23
VAT - alterations to listed buildings PB JUL 25
VAT - alterations to listed buildings - group 8a, protected buildings PB JUL 25
VAT - appeal procedures stray from rules of 'fair play' by Ernest Hoskin A FEB 78
VAT - appeals - Northern Irish transferred to Edinburgh PB OCT 23
VAT - appeals time-trap PB AUG 30
VAT - Apple and Pear Development Council PB MAY 30
VAT - assessment out of time PB APR 32
VAT - bad debt relief - recent interpretation PB MAY 30
VAT - bailiff and sheriff officer fees claims please PB DEC 33
VAT - beware the 'runt of the litter' by Peter Phillips C JAN 11
VAT - Budget at a glance N APR 21
VAT - building alterations - listed buildings PB OCT 23
VAT - building alterations - transitional rules PB MAY 30
VAT - building alterations - zero-rating clarified PB JAN 22
VAT - building alterations for handicapped persons PB OCT 23
VAT - building alterations for the handicapped PB MAY 28
VAT - building contracts made before Budget day - no concession PB JUL 26
VAT - building work after 1 June 1984 PB JUL 24
VAT - Business - Customs definition upheld PB JUN 25
VAT - business gifts PB APR 32
VAT - charity relief extended PB MAR 25
VAT - civil engineering work - liability PB OCT 23
VAT - commissioners - the Boardman case PB OCT 23
VAT - construction difficulties - reader's comment LE MAY 64
VAT - construction industry - liability for mixed work done before June PB JUN 24
VAT - construction industry - listed buildings PB JUN 25
VAT - construction industry - sale of 'reconstructed' buildings after 1 June 1984 PB JUN 25
VAT - dangerous time-trap PB AUG 30
VAT - direct trader input PB JAN 23
VAT - distress and poinding PB MAY 30
VAT - educational holidays PB DEC 32
VAT - enquiries to local offices - CCAB guidance PB MAY 30
VAT - extrastatutory concessions leaflet PB JUN 25
VAT - fitted furniture in rooms other than kitchens PB APR 32
VAT - food - Finance Bill - CCAB comment on PB JUN 18
VAT - food - out of the frying pan into the VAT N AUG 11
VAT - free zone designation orders and free zone regulations PB OCT 23
VAT - free zones - definition PB NOV 22
VAT - Free zones - movement of goods into PB NOV 22
VAT - free zones - records PB NOV 23
VAT - free zones - removal procedure PB NOV 22
VAT - free zones - supply and use of goods within PB NOV 22
VAT - gold scrap PB MAY 30
VAT - groups and new partial exemption PB MAY 30
VAT - Guide revamped PB MAR 25
VAT - handicapped - further relief for PB JUN 26
VAT - hot food - definition N AUG 11
VAT - imported goods - new regulations PB SEP 25
VAT - importers system simplified PB DEC 32
VAT - imports - deferment of VAT and customs duties PB AUG 30
VAT - imports - new customs duty and VAT reliefs PB AUG 28
VAT - imports and warehoused goods PB DEC 33
VAT - incontinence pads PB JUN 26
VAT - intercompany management charges R MAR 78
VAT - Irish commission seeks overhaul of indirect taxes by Cedric Sandford A SEP 83
VAT - Keith proposals PB SEP 26
VAT - knitters needle Lawson PB MAR 25
VAT - lifeboat relief PB JUL 26
VAT - London Meat Futures Market PB MAY 30
VAT - mobile scanner or caravan PB AUG 30
VAT - moves to extend PB DEC 32
VAT - MS International RA NOV 30
VAT - new and revised publications PB NOV 23
VAT - new leaflet on admission charges PB APR 32
VAT - new leaflets PB SEP 25
VAT - overseas trading companies with UK registered offices PB FEB 23
VAT - part I motorcycle tests PB JUN 26
VAT - partial exemption PB AUG 28
VAT - partial exemption - new rules PB FEB 23
VAT - partial exemption - the new rules PB APR 30
VAT - petrol supplied to employees and used for private purposes PB JUL 26
VAT - Range Rover is a car PB JAN 23
VAT - registration of foreign tourist boards PB FEB 23
VAT - repossessed goods PB OCT 23
VAT - resolution of disputes - response to CCAB PB APR 32
VAT - retail export schemes changes PB SEP 26
VAT - roof insulation PB APR 32
VAT - sales of securities PB JAN 23
VAT - scrap business and business scrapped PB MAR 24
VAT - second hand car scheme PB SEP 26
VAT - Special measures - case destined for European Court by Ernest Hoskin A JAN 83
VAT - statistical service review PB JAN 23
VAT - subsidiary company obligations C JAN 11
VAT - supplies - and timesharing costs by Peter Landon PB FEB 22
VAT - supplies of staff to offshore oil/gas rigs PB NOV 23
VAT - Terminal Markets (Amendment) Order PB MAY 30
VAT - Tribunal gets new HQ PB MAY 30
VAT - Tupperware 'agencies' PB MAR 25
VAT - vehicles for the disabled PB AUG 28
VAT - when sensible accounting avoids a VAT liability PB DEC 33
VAT - when the cobbler should stick to his last PB AUG 30
VAT - wider relief for welfare vehicles used by charities PB AUG 28
VAT - zero-rated construction PB APR 32
VAT - zero-rating and the future PB JAN 23
VAT - zero-rating of leasing charges under 'motability' scheme PB AUG 28
West Germany PB APR 33
West Germany PB AUG 32
West Germany PB SEP 28
West Germany PB NOV 23
West Germany - tax deduction for country risks by G. Porsch PB FEB 24
What role for the practitioner in curbing evasion? by Cedric Sandford and Peter Kempton A MAR 84
When is a gain realised? PB JUN 23
When to choose broad leaves rather than conifers by Norman Weiss A OCT 154
Where do you stand on the tax evasion industry? by Cedric Sandford and Peter Kempton A FEB 105
Who's got who taped? PB AUG 26
Your subscription to Accountancy R NOV 58
Yugoslavia PB OCT 25
Zimbabwe PB MAY 32
Zimbabwe PB SEP 28

Taylor, S.: Stock Exchange upheaval - for better or worse? C FEB 12
Taylor, T.: NTR puts order into Plessey's far-flung empire A MAR 131
Technical Directorate: Moves all round N AUG 6
Technical Finance Bill - a radical solution by James S. Coote C FEB 13

TELECOMMUNICATIONS

Carsberg fights against uncompetitive practices N DEC 11
Carsberg to head OFTEL N JUL 7

Terminal Grants to Euro MPs: Finance Bill PB MAY 24
Termination Payments: Two recent cases PB JUL 24
Terry, N.: On-screen LINK to help finance exports A NOV 164

TEST OF BASIC ACCOUNTING COMPETENCE

New basic exam for students O SEP 16
Statement of Intent (text) O SEP 149

Thames Investment: Property company's heavily qualified report RA JUL 37
There's more than one path through the prices maze by Richard Stutely A APR 114
Third World debt: Risks of rescheduling by Brendan Brown C NOV 13
Thomson, S.: Vice chairman of ASC N OCT 11
Thoroughbred in your garage? by Mary Brandenberg A SEP 71
Three ledger system for the small business by Malcolm Cole A MAY 96
Three-way path to fair analysis of performance by Mike Harvey A NOV 110
Time recording, incomplete records, for smaller firms by Malcolm Cole A DEC 111

Time-limits for reliefs RA JAN 82
Timesharing: Costs - VAT supplies? by Peter Landon PB FEB 22

TIMMS, M.
How to choose the right overseas auditor A SEP 138
Operating abroad - more to it than knowing SSAP 20 A JUL 114

Tips and tricks from Toronto by Malcolm Cole A OCT 68

TOPP
Gently does it N FEB 5
Would have to come first N DEC 4

Touche Ross: Peking office N MAR 12
Town and Country Building Society: Cheque and Visa account N MAY 37
Trade Cycles: Business forecasting with fewer tears PB OCT 26
Trade Marks (Amendment) Bill PB JUN 21
Trade Marks: Intellectual property PB MAR 19
Trade options and the FT-SE 100 Index PB JUL 21

TRADE UNION ACT 1984
Provisions in force PB OCT 22
Royal assent PB SEP 21

Trade Union audits: Guideline PB SEP 17
Trade Union Bill: Political levy clause PB MAY 23
Trade Union Factor: N DEC 5
Trade Unions: Auditing Guidelines - Trade Unions and Employers' Associations (text) O SEP 130
Training - the right people at the right time, part II by Chris Quarmby A JAN 114
Training - when it pays to go outside by Chris Quarmby A MAR 69
Training for school-leavers PB MAR 20
Training for the '80s A MAR 65

TRAINING IN INDUSTRY
Outside the practising office - the 'alternative option' LE JAN 41
Reader's comment LE JAN 41

Training In Industry: See Education and Training

TRAINING OUTSIDE PUBLIC PRACTICE
Institute Council declares commitment N MAR 4
See also Education and Training
TOPP - gently does it N FEB 5

Training the right people at the right time - Part II by Chris Quarmby A JAN 114

TRAINING
Let's stick to the proven path by Sir Kenneth Sharp A JUN 94
Let's stick to the proven path by Sir Kenneth Sharp - reader's comment LE SEP 152
See Education and Training
When it pays to go outside by Chris Quarmby A MAR 69

Transfer of undertakings: Defence rejected by Denis Keenan PB DEC 62
Transfer to legal reserve RA MAR 33
Travelling expenses - students R OCT 147

TREASURY
1984 - growth year say forecasters N FEB 6

TREASURY continued
Fraud Investigation Group - new team to tackle commercial crime N AUG 8

TRICKER REPORT
Poor response truncates consultation N MAY 8
Registration and unity - issues on par with Tricker by Anthony Carey A NOV 86

Tricker, R.: Hong Kong post N MAR 10
Trinidad and Tobago: Practice rights information sheet N AUG 7

TRIPPIER, D.
Regional industrial policy - Institute conference N JUN 10
Urges better advice N JUL 9

True 16 bit PC that outstrips IBM compatibles by Malcolm Cole A SEP 153

TRUE AND FAIR
Accounts - through uniformity to intelligibility by Jeffrey Chesters A OCT 142
DTI not worried by overrides N APR 9
It's not what you say but the way that you say it by Charles Carslaw A FEB 70
Ladbroke's views RA JUL 37
Override - Heywood Williams Group R MAY 40
Sale of century - is Concorde the mystery prize? by Michael Greener A DEC 103

Truly friendly word processing and mailing system by Geoffrey Holmes A FEB 117
Trustee Act: Potential trap by David Kobrin N MAY 56

TRUSTEES
Legal minefield for trustees by John Quarrell C AUG 16
SI PB FEB 18

TRUSTS
Application of 'cy pres' doctrine by David Kobrin N APR 58
CGT - treatment of trusts PB DEC 30
Law at PE I - perpetuities, accumulations by Dennis Keenan A APR 90
Picketing a pension fund by Denis Keenan N JUN 50

Try the 'true market' test first by John Butcher A MAR 136
Tuffin, R.: Fast and friendly worker displays some bad habits A JUN 83
Tweedie, D.: Breaking free of the CCA impasse A OCT 115
Tyndall Bank: US dollar deposit account N MAY 37

UEC
ED 19 - Audit of Investments - draft PB OCT 19
Future under review N MAY 7

Uganda: Accountant killed N MAR 12
UK auditors, beware this EEC directive by Paul Ginman A MAY 144
UK competitiveness will fall, inflation will not by Richard Stutely PB JUL 30
UK's best defence - overseas investment N APR 11
UK: International trade - UK must go on trimming costs to stay in race by Richard Stutely PB JUN 30
Ultra Vires: Political gift outside company's powers by Leon Cane N APR 57
Uncharitable view of accounting by Rob Gray A AUG 84

UNDERWRITING
Lloyd's outline plan for audit reform PB AUG 20
Solvency deadline PB AUG 21

UNEMPLOYMENT
Change and decay in all around L SEP 1
Expanding productivity and stable interest rates by Richard Stutely PB MAY 33
Time to rewrite the rulebook by Don Barry A FEB 135

Unfair Contract Terms Act 1977: Occupiers of land - changes in liability PB MAY 23
Unhappy with your computer?... Don't shoot the analyst by George Cassola A DEC 141
Union Europeenne des Experts-Comptables Economiques et Financiers: See UEC

UNIT TRUSTS
Discounts on purchases R SEP 62
DTI reminder on gilt unit trusts N FEB 27
Gilts - DTI reminder PB FEB 19
Holborn Gilt Trust N FEB 26
Monthly savings schemes favoured N JUN 32
New Japanese unit trust N MAR 32
New rules on commission PB NOV 25
New unit-linked schemes N MAR 32
Savings schemes for employees PB JAN 21
Taxation fears recede PB NOV 27

UNITED STATES
Across the pond - an insight into US accounting by Chris Nobes A FEB 129
Audit competition hots up N MAR 9
Banks - harder to spot true profitability N MAR 9
Bonds - tax rules clarified - US bonds look attractive PB OCT 32
Concepts statement - one step forward, two steps back by Peter Walton A JUN 126
Disciplinary action may follow 'peer reviews' N NOV 5
Dollar - due for correction? by Richard Stutely PB NOV 24
FASB - still young, but under pressure to slow down by Edward Symonds A SEP 159
Foreign debt default ruling objection PB AUG 24
Governmental Accounting Standards Board - to be established N MAR 9
Immigration regulations reform PB AUG 23
Information returns PB APR 33
Less-than-holy orders? PB AUG 32
LIFO PB MAY 32
Merger mania - or is it? N NOV 5
Monetary health and UK inflation by Richard Stutely PB APR 36
Practice rights information sheet N OCT 13
Property tax row PB JUN 28
Property tax row PB MAY 32
Public sector standards board N MAR 9
SEC - long arm of PB APR 26
SEC forces accounting switch N OCT 13
See also FASB
Strong dollar and the Mexican connection by Adrian Buckley C NOV 12
Unitary tax PB JUN 28
Unitary tax PB SEP 28
Unitary tax PB MAY 32
Unitary tax PB FEB 24
Unitary tax - multinationals block Californian bill N OCT 13
Unitary taxation/treaty renegotiation PB JUL 28
US/Netherlands treaty abuse - Revenue rulings PB DEC 36
US/UK social security agreement PB MAY 32

Unlimited Companies: Accounting requirements for R JUN 111

Unmarried Couples: Law - Rights and obligations of unmarried couples by Denis Keenan A JUN 98
Unquoted Companies: Raising equity capital - is the BES right for you? by Brian Armitage A JUN 77
Unsung heroes in a maze of fees by Tim Shaw A MAR 115
Unsung heroes in a maze of fees by Tim Shaw - reader's comment LE AUG 58
Upgraded lighting cuts costs while dispelling gloom by Sheena Wilson A JUL 103
US bankers prefer capitalisation RA JUL 38

USM
Earnings per share - no revision but USM companies must apply PB DEC 22
Ernst & Whinney guide PB JUL 33
Four years old and thriving nicely PB DEC 48
From riches to riches - the USM success story A JAN 26
Going public? New guide spells it out for you PB DEC 48
If only they'd known... PB AUG 38
New issues - not all plain sailing for sponsors N JUN 33
Norbain Electronics shows middlemen can be profitable by R. Dunham and G. Counsell A JUN 69
Rivlin's capital reorganisation RA FEB 30
So far come on in, the water's fine by Roger Hussey and Rhod Bradley-Jones A NOV 78

Vallois, C.: Groups - the Commission was just biding its time C NOV 14
Valuable but neglected service by Tony Foreman and Robin Dunham A JUN 120
Valuing shares of a 'prejudiced' minority N JAN 38

VARIANCE ANALYSIS
How now, you secret, black and midnight hags... by Bill Harper A FEB 81
Secret is knowing when to turn a blind eye by Bill Harper A APR 97
Would the real variance please stand up! by Bill Harper A MAY 130

Vass,P.: ASC's public sector bridgehead C JAN 12
Venture Capital: Seeking new equity R JUN 111
Verifying the title of property - auditor's guide by Les Campbell S AUG 96
VFM audits for private sector? by John Glynn A MAY 140
VFM work justifies new scale fees N MAY 5

VFM
Conundrums in the corridors of power N FEB 7
Value-for-money test spreading in private sector by Peter Boys A JUL 118

Video guarantee RA JAN 82
Video Training Packages: Training for the '80s A MAR 65
Virani Group: Belhaven Brewery share purchase PB JAN 15
Vital role of the IT Group - for all of us by Nick Tarrant A JUN 136
Voluntary Service Overseas: Volunteer accountants sought N MAY 12

VREDELING
And Fifth Directive - Government seeks opinions PB JAN 19
CCAB claims Vredeling proposals are 'disruptive' PB APR 24
Ready to spring the trap on the unwary by Roger Hussey A FEB 75

Wage Costs: Higher wage costs, or less unemployment by Richard Stutely PB AUG 33
Wages: Keep a check on wage and commodity costs by Richard Stutely PB SEP 30
Walker, P.: Beds, Bucks & Herts district society president N SEP 11
Walton, P.: One step forward, two steps back A JUN 126
Wanted - a Greek accountancy profession by Kate Atchley N APR 6
Wanted: New improved formula for E & T by David Mayston and Ivor Benveniste A JAN 102

WARD, A.
16 bit lightweight gives quality without quantity - ACT Apricot A APR 86
Atlas, impartial 'matchmaker' A MAR 122
Barbara has ways of getting your money back A SEP 82
On the road, and running smoothly A JUL 105

Ward, G.: Pension costs SoI - the unanswered questions C DEC 16
Warner, A.: Profession must unify to combat top jobs threat A OCT 163
Warnes, B.: Barrow-boy road to success in business by Geoffrey Holmes A JUL 110
Watts, J.: Rate-capping - why the critics have got it wrong CO MAR 17
Wealthy take bigger slice of national cake N SEP 8
Wedgwood: Treatment of closure costs in California RA SEP 37
Weinberg, M.: Insurance - future 'doubtful' says Weinberg PB AUG 34
Weiss, N.: When to choose broad leaves rather than conifers A OCT 154
Welfare state re-examined - five reviews underway PB MAY 22
Wells, E.: Killed in Uganda N MAR 12

WEST GERMANY
Anglo/German seminar - concern on EDP training by Jeffrey Chesters N AUG 12
Fines not deductible PB APR 33
Fixed interest securities PB SEP 28
Foreign purchase of domestic bonds PB NOV 23
Institute of Chartered Accountants - conference N NOV 10
Tax cuts package PB AUG 32
Tax deduction for country risks by G.Porsch PB FEB 24

WESTMINSTER UPDATE
Actuaries warn on personal pensions PB DEC 25
Agricultural Holdings Bill PB JAN 16
Betting shop amenities PB JUN 21
Building Societies Green Paper - Institute voices concern PB DEC 25
Building Societies Green Paper by Paul Barnes PB SEP 18
CCAB attacks directors' personal NIC liability PB AUG 21
CCAB responds on overhaul of Tables A-E PB MAR 19
CCAB urges flexibility in local authority accounts PB MAY 23
Chronically Sick and Disabled Persons (Amendment) Bill PB JAN 17
City regulation - statements during takeover offer PB MAY 22
Companies - consolidation PB FEB 17
Companies Act consolidation PB APR 25
Companies Acts - consolidation bills delayed PB JUL 20

WESTMINSTER UPDATE continued
Companies consolidation first reading PB DEC 25
Companies registration to remain part of DTI PB MAY 22
Companies revision of Tables A-E PB FEB 17
Consumer prepayments - legislation sought PB JUL 19
County Courts - consolidation PB MAY 23
Criminal trespass PB JUN 21
Data Bill - now 'reasonably' workable PB JUL 19
Deceptive advertising PB NOV 19
Directors PB MAR 19
DP Bill - further modifications PB MAR 19
Early leavers - transfer rights and pension protection PB JUL 18
Employment PB FEB 17
Government statistical information - guidelines on protection PB AUG 22
Gower proposals - strong opposition from CCAB PB JUN 20
Gower seeks 'statutory framework' PB FEB 17
Health and Social Security Bill PB JAN 16
House loan information PB SEP 19
Housing defects PB JUN 21
Industrial development PB APR 25
Insolvency - concession on directors' disqualification PB AUG 21
Insolvency proposals amended PB SEP 19
Insolvency White Paper - accountants' mixed response PB JUN 20
Intellectual property PB MAR 19
Investigating commercial fraud PB SEP 19
Loans to minors PB OCT 21
London Transport Regional Bill PB JAN 16
Matrimonial and Family Proceedings Bill PB JAN 16
New acts assist foreign businessmen PB JUL 20
New EEC business entity given cool reception PB MAY 22
NIC directors' liability under ministerial review PB SEP 19
Noise at work PB MAR 19
Non-solicitor conyeyancing PB NOV 19
Occupiers of land - changes in liability PB MAY 23
Payment of Wages Act 1960 PB JAN 17
Pension scheme disclosure - DHSS consultative paper PB APR 24
Pension schemes - early leavers' rights PB JAN 16
Pension transferability PB SEP 20
Portable pension proposals PB AUG 22
Powers of attorney PB JUL 19
Property - rights of occupiers PB JUL 19
Queen's Speech PB DEC 24
Raise death grants' plea PB SEP 20
Rates Bill PB FEB 17
Rates Bill through PB AUG 22
Regional aid more selective PB JAN 16
Regional policy wrongly targeted, says Institute PB JUL 19
Registered homes for elderly PB SEP 19
Rent control PB MAY 23
Roskill - Institute urges better use of experts in fraud trials PB DEC 24
See also Law
Small charities Bill seeks 'drastic overhaul' PB DEC 24
Social Security Bill PB DEC 24
Towards charity audits PB JUL 19
Trade marks PB JUN 21
Trade Unions - political levy PB MAY 23
Truck Acts - consultation PB JAN 17
Welfare state re-examined - five reviews underway PB MAY 22

Westwick, C.: Deferred tax - how much to provide now A DEC 156
What advantages now for the corporate lessor by Nigel Wright A JAN 44
What does 'spacebudgeting' mean to you? by Tony Glover A JUL 121
What Heather did next by J.F. A SEP 78

What influence divorce or annulment? by Denis Keenan PB OCT 56
What pension mix does your client need? by Chris Jones A JAN 53
What role for the practitioner in curbing evasion? by Cedric Sandford and Peter Kempton A MAR 84
When a computer company needs an accounting system by Leo Edsac A OCT 109
When are company political donations legal? by Gail Counsell C FEB 12
When the receiver sells, prepare for hard bargaining by John Talbot A OCT 122
When there's a big job to be done, it's 'Send for Benson!' by Geoffrey Holmes A MAY 77
When to choose broad leaves rather than conifers by Norman Weiss A OCT 154
Where do you stand on the tax evasion industry? by Cedric Sandford and Peter Kempton A FEB 105
Where the BES scores in raising equity capital by Anthony Shoebridge A NOV 120
Where there's a will there may be a way to save tax by Derek Robinson A APR 134
Which mortgage? Endowment isn't always the best by Peter Boys A MAR 91
Whitehouse, I.: Group accounts - Croda and Dowty tame a monster A AUG 106
Whittaker, M.: Computer companies a worthwhile investment? PB DEC 46
Who do you work for? L MAR 1
Who does what, and why, in Gt Britain plc? by Richard Stutely S OCT 135
Why building societies must quote APR by John Rickard and Michael Jackson A DEC 75
Why management sees no merit in a CCA changeover by Jan de Jong A FEB 108
Why minutes must be made to count by Ronald Severn A NOV 124
Why not become a charity? by Gordon Channon A DEC 91
Why SSAP 21 isn't the answer by Robin Owens A JAN 49
Why the CCAB's role must be sharpened by Alan Hardcastle C SEP 13
Widow's right to more from husband's estate by Paul Niekirk PB DEC 64
Will the new legislation catch you unprepared? by Greville Janner A MAY 136
Will, I.M.: Dishonesty and corruption - who draws the line? A FEB 132

WILLIAMS, R.
Plain and simple trading terms reap dividends A APR 106
Plain and simple trading terms reap dividends - reader's comment LE JUL 135

WILLS
Effect of dissolution of marriage by Stephanie Cooper PB SEP 61
Husband excluded by wife's will by Stephanie Cooper N APR 58
Sailor's farewell by Paul Niekirk N FEB 48
What influence divorce or annulment? by Denis Keenan PB OCT 56
Where there's a will there may be a way to save tax by Derek Robinson A APR 134
Widow's right to more from husband's estate by Paul Niekirk PB DEC 64

WILSON, S.
How to furnish the open-plan office and keep staff happy - reader's comment LE JAN 127
Upgraded lighting cuts costs while dispelling gloom A JUL 103
Wilson, T.: Accountant wins highest civil service salary N JUL 4
Winding Up Petitions: Central register PB AUG 22
Winding Up: Share ownership dispute by Paul Niekirk N APR 57
Wine: Starting a cellar - for pleasure or for profit? by Doug Endersby A SEP 74
With changes, Pegasus could be a high-flier by Alan Secker A JUN 112
Withers, J.: Acquisition of trading stock - Court of Appeal distinguishes between situations PB FEB 22
Woodlands: Budget at a glance N APR 21

WOOLF, E.
Auditors go on fudging the points that matter A AUG 70
December auditing paper too easy? Think again! A MAR 108
Fraud, materiality and negligence - some audit posers S NOV 146
Some questions the examiners ought to answer A MAY 107
Space-age teaser with a twist by Emile Woolf S JUN 103

Woollaston, H.: Computers - how they may change the traditional office concept - table N FEB 50
Woolworth Holdings: Asset revaluations - split depreciation - not playing the game? by Gail Counsell N OCT 10

WORDGAME
Eastaway - challenge N MAY 26
Eastaway - reader's comment LE SEP 54
Eastaway - results N JUL 9

WORK EXPERIENCE GUIDELINES
Computers a 'must' PB JUL 17
On its provision (text) O JUL 136

Working capital definition - reader's comment LE APR 62
Working hours may be discriminatory PB DEC 25

WORKING OVERSEAS
Costs - expat - worth his money, or an expensive luxury? by Derek Jay A JUL 75
Go East, young accountant.., or even EEC-wards by Mary Brandenberg A JUL 66
Reader's comment LE DEC 71
Tax planning - residence status provides key to that tax holiday by Tony Foreman A JUL 71

WORROD, B.
Building societies - profits on gilts trading PB APR 26
Building society taxation - what the change means C APR 17

Worsley, J.: New chairman of Research Board N JUN 8
Would the real variance please stand up! by Bill Harper A MAY 130
Wright, M.: Cash flow - the reality after the honeymoon A APR 154
Wright, N.: What advantages now for the corporate lessor A JAN 44
Wrong approach - and missing the target N OCT 6
Wrongful acts of directors R MAR 75
York University: New Peat's accountancy chair N MAR 12

YOUNG CHARTERED ACCOUNTANTS GROUP
London - Institute agm N JUN 5
London - new president N AUG 13
Young, B.: appointed to Practice Advisory Service N JAN 7
Your Institute - your service A MAR 60
Yuen, S.: Making sense of payments out of capital S JUL 98
Yugoslavia: Foreign joint ventures PB OCT 25

ZIMBABWE
1984 budget PB SEP *28
Exchange control PB MAY 32
First fruits of new project N FEB 9

Printed by A. McLay & Co. Ltd.